A

COMPLEAT SYSTEM

OF

ITALIAN BOOK-KEEPING,

ACCORDING TO THE

MODERN METHOD,

PRACTISED BY

MERCHANTS

AND OTHERS.

By DANIEL DOWLING,
Late Teacher of the MATHEMATICKS, and Author
of MERCANTILE ARITHMETIC.

LONDON:

Printed for WILLIAM JOHNSTON, in LUDGATE-STREET:

M.DCC.LXV.

BRITISH MUSEUM
30 61
AUG

THE PREFACE.

BOOK-Keeping, the laſt but moſt important Part of Education, previous to the Counting-houſe, is an Art worthy the Study of every Perſon, as is manifeſt from the many happy Effects ariſing from the Regularity of Accounts: Hence, only, can be diſcovered the true Situation of Mens Affairs; and it is even a Maxim in *Holland*, THAT THE MAN WHO FAILS, MUST HAVE BEEN IGNORANT OF THIS IMPORTANT BRANCH OF KNOWLEDGE.

IT is allowed that the Author of this Syſtem of Book-keeping, had arrived at the higheſt Degree of Reputation, on Account of his extraordinary Abilities in this way; in his Life time he met with no Competitor, therefore it is preſumed that his Method of teaching Book-keeping, muſt excel in every Reſpect, eſpecially as almoſt every Inſtructer at this Day teaches, according to this Plan ſtruck out by him.

THE Printing a Piece of Book-keeping from a Manuſcript, is attended with many Difficulties not eaſily ſurmounted; and the Delay that has happened ſince the Publication of the Propoſal, was owing to the Deſire of furniſhing the Public with a correct Edition, in which the Editor hopes he has ſucceeded to the utmoſt of their Expectations. Not the leaſt Liberty has been taken with regard to Alterations, as it would have been the greateſt Preſumption to *Foiſt* any Thing, in the Production of the Worthy Author, whoſe Memory will ever be revered by every Lover of mercantile Knowledge.

BY this Syſtem of Book-keeping any Perſon may in a ſhort Time have a complete Knowledge of that Art, as the Rules are laid

down in a plain, eaſy manner, no way burthenſome to the Memory. The Principles upon which they are founded, are reduced to Practice, by proper Examples in Domeſtic Factorage and Company Accounts, and have entire Setts of Books for each Branch of Trade, all taken from real Buſineſs, with proper Inſtructions for the Variety of Accounts that may happen. Thoſe who have already learned Book-keeping, will find their Advantage in being poſſeſſed of it; by conſulting which they will be, prevented from falling into numberleſs Errors, and ſave much Time. It is needleſs to ſay more, ſave to inform the Reader, that no Pains or Coſt, have been ſpared to make it the compleateſt Syſtem of Book-keeping ever offered to the Public.

CONTENTS.

THE Introduction, - - Page 9

PART the FIRST.

Of the Books and their Uſe, - - 11
The auxiliary are, - - - ibid.
Of the WASTE BOOK, - - - 12
Of the JOURNAL, - - - ibid.
General Directions to keep the Journal *regularly*, - 13
How an Article is to be expreſſ'd or worded in the Journal, 14
In Articles of buying and ſelling, - - ibid.
In Drafts and Remittances, - - ibid.
In Articles of foreign Affairs for your own Account, ibid.
When there are ſundry Drs. *and one* Cr. *or ſundry* Crs. *and one* Dr. - - - 15
Where there are ſundry Drs. *and ſundry* Crs. - ibid.
Of the LEDGER, - - - ibid.
General Directions to keep a Ledger *regularly*, - 16
Of the auxiliary Books, - - - 17
1ſt. The Caſh Book, - - - ibid.
2nd. The Bill Book, - - - 18
3rd. The Invoice Book, - - ibid.
4th. The Sales Book, - - - ibid.
5th. The Book of Accounts current, - - 19
6th. The Book of Commiſſions, - - ibid.
7th. The Book of Charges, - ibid.
8th.

BRITISH MUSEUM 30 61 AUG

8th. The Copy Book of Letters, - Page 19
9th. The Book of Poſtage of Letters, - ibid.
10th. The Book of Ships Accounts, - - ibid.
11th. The Receipt Book, - - - 20
12th. The Pocket Book, - - ibid.

PART the SECOND.

Of the Method of recording the Tranſactions by their proper Drs. *and* Crs. - - - ibid.
Real Accounts, - - - 21
Perſonal Accounts, - - ibid.
Imaginary Accounts, - - 22

General Rules for Dr. *and* Cr.

A real Account that has or is to have a Title in my Ledger, 23
A Perſon or perſonal Account, - - ibid.
An imaginary Account of Gain *or* Loſs, - ibid.

The Same Rules otherwiſe expreſſed.

For a real Account to which I give a Title in my Ledger, ibid.
For a Perſon or perſonal Account, - - ibid.
For an imaginary Account of Gain *and* Loſs, - 24
The firſt univerſal Maxim, - - ibid.
Second univerſal Maxim, - - ibid.
Obſervations on the general Rules and Maxims, - 25
Perſonal Accounts, - - - ibid.
Real Accounts, - - - 26
The ſecond Rule for a real Dr. *and* Cr. - ibid.
Imaginary Accounts of Gain *or* Loſs, - 27

PART the THIRD.

Of the Balance of the Ledger, - - 28
How to prick or point the Books, - - ibid.
Of the Tryal Balance, - - 30
Of the Correction of Errors, - - ibid.
Of the regular Balance, - - - 31
To cloſe an Account with Balance only on a ſeparate Piece of Paper, - - - ibid.
To cloſe an Account with Profit and Loſs only, - 32
To cloſe an Account with Balance and with Profit and Loſs, ibid.
Caſh, - - - - ibid.
Wares, - - - - 33
Voyage, - - - - ibid.
An Employer's Account of Wares, - - 34
Wares in Company under your Direction, - ibid.
When the Account is kept in the Sale Book, - 35
Adventure in Company or Wares in Company under another perſon's Directions, - - - ibid.
Bills and Notes, - - - ibid.
Notes payable, - - - ibid.
Bottomry, - - - 36
Bonds for Money at Intereſt, - - ibid.

Ship,

Ship, - - - - Page 36
Houſes, Lands, &c. - - - ibid.
Moveables, - - - - ibid.
A common perſonal Account, - - ibid.
An Account current for another Perſon's affairs titled, ſuch a Perſon his Account, - - - 37
1ſt. *Caſe*, - - - - ibid.
2nd. *Caſe*, - - - ibid.
Example of an Employer's Account, in the Form in which it is to be ſent to him without the correſponding *Drs.* and *Crs.* of the *Ledger* Account, - 38
The Method of finding the AGIO *of that Account*, - 39
The Method of finding the Commiſſion of that Account, ibid.
The Method of finding the Brokerage of that Account, ibid.
An Account current with a Factor titled ſuch a Perſon my Account, - - - ibid.
1ſt. *Caſe*, - - - 40
2nd. *Caſe*, - - - ibid
3d. *Caſe*, - - - ibid.
Note 1ſt. - - - - ibid.
Note 2nd. - - - - ibid.
Note 3rd. - - - 41
An Account current, with a Factor for a Company under your Direction, - - ibid.
An Account of Exchange in Company, - 42
A general Account of owing Perſons or an Account of deſperate Debts, - - - - ibid.
A general Account of Perſons to whom you owe - ibid.
For a real Dr. - - - ibid.
For a real Cr. - - - ibid.
For a Perſonal Dr. - - - ibid.
For a Perſonal Cr. - - - 43
Examples of the more uſual Tranſactions in Merchants Accounts, ibid.
Other petty Tranſactions, - - ibid.
Queſtions in proper domeſtic Accounts, with Anſwers thereto as poſted, - - 44, to 53
Queſtions in proper foreign Trade, with Anſwers thereto as poſted, - - 53 to 58
Queſtions of Factorage Accounts, with Anſwers thereto as poſted, - - - 59, to 66
Queſtions in Company Accounts, with Anſwers thereto as poſted, FOLLOWS. 66, to 76
No. I. WASTE BOOK, of domeſtic proper Accounts,
No. I. JOURNAL, Ditto, - -
No. I. LEDGER, Ditto, - -
No. II. WASTE BOOK, of Factorage Accounts, -
No. II. JOURNAL, Ditto, - -
No. II. LEDGER, Ditto, - -
No. III. WASTE BOOK, of Company Accounts, -
No. III. JOURNAL, Ditto, - -
No. III. LEDGER, Ditto, - - -

SUBSCRIBERS NAMES.

A.

MR. Matthew Andoe,
Maſter James Andoe.

B.

Mr. John King Browne,
Neptune Blood, Eſq;
Mr. George Byrne, *Engraver*,
Mr. Thomas Brown, *Merchant*,
Mr. James Brenan,
Mrs. Mary Byrne,
Mr. Henry Bailie,
Mr. James Butler,
Mr. Felix Byrne,
Mr. Edward Beahan,
Mr. John Butler of Galway, 25 Books,
Meſſrs. Phineas and George Bagnell, Corke, 25 Books.

C.

Mr. Dennis Charles,
Mr. Cochagan,
Mr. George Caſh,
Mr. Michael Corcoran,
Mr. William Connell,
Mr. Benj. Crowther, 6 Books,
Mr. Anthony Colgan,
Mr. William Carr,
Mr. Francis Callaghan,
Mr. Henry Coſgrave, W. M.
Mr. Francis Callaghan,
Mr. Edward Coghlan,
Mr. John Coleman, *Church-ſtreet*,
Mr. Dillon Chamberlaine, 6 Books.

D.

Mr. George Drew,
Mr. Rich. Dowling, *Merchant*,
Mr. Matthew Daly, *Merchant*,
Mr. William Delany,
Mr. Thomas Denn,
Mr. John Dignan,
Mr. James Dalton.

E.

Mr. John Eaton,
Mr. Rich. Ennis, 6 Books.

F.

Mr. Patt. Flyn,
Mr. James Ferrall, *Merchant*,
Mr. James Farrell,
Mr. Patt. Ferrall,
Mr. Philip Fitzgibbon of *Kilken*.

G.

Mr. Martin Gray, 6 Books,
Mr. John Graves,
Mr. John Glannon,
Mr. Barth. Gorman, 25 Books.

H.

Mr. Laurence Hall,
Jona. Hill, *(Cole's-Alley.)*
Mr. James Hunter, 6 Books,
Mr. William Hopkins,
Mr. Thomas Hughes, 6 Books,
Mr. John Hamilton of *Longford*, Mathematician, 2 Books,
Mr. John Heffernan of *Kilkenny*,
Mr. Hugh Hutchinſon,
Mr. Charles Harriſon of *Limerick*, 25 Books.

I.

Mr. William Johnſton,
Mr. Henry Jackſon.

Timo.

K.

Timo. Kane, Gent. 6 Books,
Mr. James Kane.

L.

Mr. Gibſon Lewis,
Mr. William Lindſay,
Mr. John Lalor of *Kilkenny*,
Mr. Matthew Ledwidge.

M.

Mr. Martin Maryman *Merchant*,
Mr. Philip Mc. Ardell, *Herald-Painter*,
Mr. Matthias Murray, S. M. 6 Books,
Mr. Nathan Murray,
Mr. Edward Murray, S. M.
Mr. Robert Mc. Lean,
Mr. Thomas Miller,
Mr. Frances Mc. Cann,
Mr. John Mc. Cabe,
Mr. Miles Mc. Cabe, *Grocer*,
Mr. William Maher,
Mr. Charles Mc. Carthy of *Kilke.*
Mr. Robert Matthews,
Mr. Mark Mc. Laughlin, W. M.
Mr. Randal Mc. Aliſter,
Mr. John Maddox,
Mr. Tim. Meagher of *Nenagh*, Merchant, 6 Books,
Mr. George Macklin,
Mr. James Magee of *Belfaſt*, 25 Books.

N.

Mr. Cornelius Neenan, S. M.
Mr. Laurence Nihil.

O.

Mr. John O'Brien, *Land-Surveyor*,
Mr. Barth. O'Connor, S. M.
Mr. Conn. O'Neil, W. M.
John O'Neil, Gent,
Mr. Patt. O'Brien.

P.

Mr. John Pleaſants 6 Books,
Mr. John Purcell of *Kilkenny*,
Mr. Joſ. Paine,
Mr. James Potts, 6 Books.

Q.

Mr. James Quin, *Merchant*,
Mr. Nicholas Quin, *Merchant*,

R.

Mr. Barnaby Reddy of *Longford*, S. M. and *Land-Surveyor*.
Mr. James Ryan, *Grocer*,
Mr. John Reilly,
Mr. James Robinſon,
Mr. Hugh Ramſay of *Waterford*, 25 Books,
Mr. Thomas Richey of *Ditto*, 6 Books.

S.

Patt. Sweetman, jun. Gent.
Mr. William Sheehan,
Mr. Chriſtopher Smith,
Mr. John Sinnot,
Mr. James Scott of *Kilkenny*, 25 Books,
Mr. Edward Staunton of *Ditto*,
Mr. Kenney Scott of *Ditto*,
Mr. Joſ. Shepperd, 6 Books,
Mr. Alex. Stewart, *Watch-Mak.*
Mr. Corn. Sullivan of *Cork*, 50 Books,
Mr. William Stevenſon of *London-Derry*, 25 Books,
Mr. Thomas Stewart of *Newry*, 6 Books.

T.

Mr. Matthew Talbot, *Merchant*.

V.

Mr. James Vandelure, 2 Books.

W.

Mr. James Williams, 35 Books,
Mr. Nicholas Walſh,
Mr. Wade, *Woollen-Draper*,
Mr. Tho. Wilkinſon, 6 Books.

Y.

Mr. Benjamin Yeats.

BRITISH MUSEUM 30 61 AUG

THE

INTRODUCTION.

BOOK-KEEPING is the Art of keeping Books of Accounts.

Italian Book-keeping is the Method of keeping Accounts, by Way of *Dr.* and *Cr.* or double Entry. It is ſo called, becauſe it was at firſt uſed by the *Italians.* It is an Art that teaches to record the ſeveral Tranſactions of our Affairs in ſo exact and regular a Manner, that, at any Time, we may know the true State of any particular Branch of our Affairs, or of the Whole, with Eaſe and Diſpatch. It is a Science, whoſe Principles are ſo ſimple and ſolid, whoſe Concluſions are ſo certain and evident, and the Symmetry of its ſeveral Parts are ſo compleat and harmonicus, that the very Speculation is no leſs pleaſing than the Practice is profitable.

The whole Art conſiſts in the Knowledge, 1ſt, of the Books made uſe of, and their ſeveral Uſes; 2dly, of the Method of recording the Tranſactions; and 3dly, of the Way of ballancing the Books.

PART

Italian Book-keeping,

ACCORDING TO THE

MODERN METHOD.

PART the FIRST.

Of the BOOKS *and their* USE.

THE principal Books are, 1ſt, the *Waſte Book*; 2d, the *Journal*; and 3d, the *Ledger*.

The Auxiliary Books are,

1. The *Caſh Book.*
2. The *Bill Book.*
3. The *Invoice Book.*
4. The *Sales Book.*
5. The *Book of Accounts current.*
6. The *Book of Commiſſions.*
7. The *Book of Charges.*
8. The *Copy Book of Letters.*
9. The *Book of Poſtage of Letters.*
10. The *Book of Ships Accounts.*
11. The *Receipt Book.*
12. The *Pocket Book for Memorandums.*

Some Merchants uſe more, ſome fewer, o ftheſe auxiliary Books, each according to his differen tDealings and Way of Thinking.

Of the WASTE BOOK.

This Book is ſo called, as being made of ordinary or waſte Paper. It is called by ſome the *Blotter*, as being liable to many Blots and Alterations. It is alſo called the *Memorial*, as being intended to eaſe the Memory, by recording therein without Delay the Occurrences of Trade, until the Book-keeper be at Leiſure to tranſport them into a fair *Journal*. It is ſometimes called the *Day Book*, becauſe the ſeveral Tranſactions that occur from Day to Day are therein recorded according as they happen, and in the Order of their ſeveral Dates. It begins with an Inventory of what the Merchant has in Money, Wares, Debts, *&c.* as alſo, of what he owes to others. The ſeveral Particulars are mentioned in ſo many Lines, and afterwards whatever Tranſactions happen in his Dealings are ſet down in the very ſame Order as they happen, marking the ſeveral Circumſtances, which are generally as follow, *viz.* 1ſt, The Date; 2d, the Tranſaction; 3d, the Perſon; 4th, the Payment; 5th, the Quantity and Quality; 6th, the Price. It is ruled with three Columns to the Right for *l. s. d.* and one to the Left for a Margin; to which it will be convenient to add another, broad enough to contain three or four Letters, to regulate the Beginnings of ſome Lines, and let this Line be drawn with a Black-lead Pencil.

		l.	*s.*	*d.*
January the 7*th* 1757.				
Bought of ſeveral Perſons for ready Money the following Linen Cloths:				
50 Pieces, at 25*s. per* Piece,	£. 62 10 0			
50 ditto, at 28*s. per* ditto,	70 00 0			
		132	10	0

Of the JOURNAL.

This Book is ſo called, becauſe, as well as the *Waſte Book*, it is a Kind of a Day Book, in which the daily Occurrences

BRITISH MUSEUM 30 61 AUG

Occurrences of Commerce are mentioned in the very Order of their ſeveral Dates. It's Uſe is to prepare the Articles of the *Waſte Book* for the *Ledger*, and ſo to render the *Ledger* Poſts more eaſy, and of Conſequence leſs obnoxious to Miſtakes. This Preparation conſiſts in ſhewing on every Article the proper *Drs.* and *Crs.* to whoſe Accounts or Titles in the *Ledger* thoſe Articles are to be carried. It is ruled by ſome like the *Waſte Book*; by others there is added another Column on the left for the *Ledger* Folio of the ſeveral *Drs.* and *Crs.*

General Directions to keep the Journal *regularly.*

1ſt, Write the *Drs.* and *Crs.* in a larger and thicker Letter than the reſt; 2d, let all be written neatly by one Hand, if poſſible, at a convenient Diſtance from the Lines that ſeparate the Articles, and draw thoſe Lines by a Rule; 3d, let the firſt Word of every Paragraph of an Article be cloſe to the left Hand Line, and the firſt Word that happens to begin any other Line of the ſame Paragraph, farther towards the right Hand, at the Diſtance of three or four Letters, which Diſtance may be regulated by a Black-lead Line, as in the *Waſte Book*; or if you will you may ſet the firſt Word of a Paragraph cloſe to the Black-lead Line, and begin every other Line of the Paragraph at the Ink Line; 4th, do not begin an Article at the Bottom of the Page, but what may be entirely contained on that Page; 5th, leave at the Bottom of the Pages as little blank Paper as poſſible, leſt any other Article ſhould be foiſted in; but, when you cannot avoid leaving Room without dividing an Article, draw a Line acroſs the Blank diagonally; 6th, if a Miſtake be committed, do not blot out or eraſe it; but, if you take Notice of it immediately, write after it what ſhould be written, with theſe Words (*I ſay*) between the Miſtake and the Correction. If it be not ſoon enough taken Notice of, either note it in the Margin, or there refer it to where it may be found.

How an Article is to be expreſſed or worded in the Journal.

As far as the Caſe will bear, expreſs the ſeveral Circumſtances in the following Order, *viz.* 1ſt, the Date; 2d, the *Dr.* 3d, the *Cr.* 4th, the Sum; 5th, the Quantity and Quality; 6th, the Tranſaction, Perſon and Payment; 7th, the Price. The firſt four Parts are to be obſerved in all Caſes; of the three laſt, any one or more may be omitted in ſome Caſes, *viz.* when ſufficiently underſtood in the reſt, and even when they are not omitted, ſometimes the Order may be changed, as in the following Caſes.

In Articles of Buying and Selling.

It is better make the 5th and 6th change Places, *viz.* Put 5th, the Tranſaction, Perſon and Payment; and 6th, in a new Line or Lines, put the Quantity and Quality.

In Drafts and Remittances.

In the 5th Place, after the Sum and Species mentioned in the Bill, which is the Quantity and Quality, ſet the Rate of Exchange, if mentioned in the Bill; in the 6th Place, for the Tranſaction, Perſon and Payment, mention in Drafts the Perſon on whom drawn, and what Day when payable, and to whom Value of whom. In Remittances, the Perſon who draws, and what Day when payable, and on whom. In the 7th put the Rate of Exchange, if it be not mentioned in the Bill, for then it is in the 5th Place.

In Articles of Foreign Affairs for your own Account.

At the latter End mention the Foreign Money, to which the Article amounts.

Whe

When there are ſundry Drs. *and one* Cr. *or ſundry* Crs. *and one* Dr.

Immediately after the Sum, mention what regards the ſingle Account, and when you come to ſpecify the particular Accounts, underſtood by the general Term *Sundries*, mention after each ſuch Circumſtances as belong thereto.

When there are ſundry Drs. *and ſundry* Crs.

Theſe Kinds of Poſts are to be avoided, if it can be done conveniently, by making two Poſts of one: But when it cannot be well avoided, then immediately after the Sum mention the Tranſaction and Perſon, or ſuch Circumſtances as do not regard one Account more than another, and reſerve to each particular *Dr.* and *Cr.* ſuch Circumſtances as properly belong thereto. See the Form of the *Journal*, as underneath:

January the 7*th.* 1757.		*l.*	*s.*	*d.*
Linen Cloth *Dr.* to Caſh. £. 132 10 0				
Bought of Severals for *R. M.* the following Linens:				
50 Pieces, at 25*s. per*	£. 62 10 0			
50 ditto, at 28*s. per*	70 00 0			
		132	10	0

Of the LEDGER.

This is the chief or grand Book of Accounts, to which all the reſt are ſubſervient; into this all the different Articles which belong to one and the ſame Perſon or Account, and are diſperſed in different Parts of the *Waſte Book*, and ſometimes in other auxiliary Books, are gathered and reduced each to its particular and diſtinct Head, and proper Folio or Place, ſo that the Merchant at one View may ſee how ſtands the Account of each Perſon he deals with, of each Sort of Goods he deals in, or of any other Point or Branch of his Trade, the State of which he deſires to know; the two Pages of

of the Book which preſent themſelves as it lies open, are mark'd with the ſame Folio No. and belong to the ſame Perſon or Account, which is there made *Dr.* on the left Hand Page, and *Cr.* on the Right; it is ruled with a double Column to the left Hand of the Page, for the Month and Day, according to ſome, for the Day and *Journal* Page of the reſpective Articles; but this recording of the *Journal* Page is unneceſſary, becauſe the Date will as readily direct to the Place of the *Journal*, where that Article is, as the number of the Page. It has to the right Hand the uſual Columns for *l. s. d.* and beſides there is another to the left of theſe to mark the Folio of the ſame *Ledger*, wherein the correſponding *Dr.* or *Cr.* mentioned in the beginning of that Line, is to be found, and to the Left of this again on ſome Accounts, there are other Columns, *viz.* on particular Accounts of Goods and Voyages, there are Columns for the Quantities, Weights, or Meaſures, on general Accounts of Goods, if there be more than two or three Sorts: Theſe Columns are omitted on the Account of ſuch Correſpondents in Foreign Parts as deal for you, or for a Co. under your Direction, or for themſelves and you together. In an Account of Exchange in Co. there are Columns for the Foreign Coin, and for the Rate of Exchange on each Article. To this Book belongs an Alphabet Book for the more ready finding out of any Account therein.

General Directions to keep a Ledger *regularly.*

1ſt, Chuſe a Place remote from Noiſe and the Eyes of Strangers; 2d, write the Titles in a large Text Hand; 3d, write fair, without great Heads or Tails to your Letters, and leiſurely, to prevent Miſtakes, and draw the Lines by a Rule; 4th, expreſs no more of an Article but what regards that Account on which you write, and what may be contained in one Line, unleſs the Nature of the Account requires a Diſtinction of Particulars in ſeveral Lines and Sums, as it happens in recording ſeveral Bills, Notes and other Paper

Effects

Effects at one Time; as alſo in general Accounts; 5th, let the Figures be ſo placed that Units may exactly correſpond to Units, Tens to Tens, *&c.* 6th, give to each Account a convenient Space, *viz.* a whole Folio to the Account of Profit and Loſs, another to the Account of Bills and Notes, the like to the Accounts of Caſh and Charges, unleſs you bring the reſpective Articles in Totals from the Caſh Book and Book of Charges to other Accounts, you will give ſo much as you judge they may require, whether it be a whole Folio, or half, a third, *&c.* 7th, open the Accounts in the *Ledger* one after another, as they occur, leaving no Folio blank, nor turning back to vacant Spaces; 8th, never raze or croſs an Article, tho' a Miſtake ſhould happen, not only to preſerve the fairneſs of the Book, but chiefly that every Step and Circumſtance of the Affair may diſtinctly appear, when, on Diſputes ariſing, Recourſe may be had to the Books by yourſelf, your Executors, or others, but mend the Error by a new Poſt, as will be ſhewn in the third Part of theſe Inſtructions; 9th, when the Space aſſign'd to any Account is filled, open the Account in a new Place, and to the *Dr.* Side of this new Account carry the Total of the *Dr.* Side of the old Account, and to the *Cr.* Side of the new Account carry the Total of the *Cr.* Side of the old Account, mentioning before each Total of the old Account, tranſported to Folio (——) and on the new Account, tranſported from Folio (——) a formal Balance might be uſed, but this Method is more ſimple and eaſy; 10th, when you ſettle Accounts with your Correſpondent, cloſe the Account in your *Ledger* accordingly.

Of the Auxiliary Books.

1ſt, The Caſh Book is that wherein the daily Receipts and Diſburſements are noted, with the Dates, Perſons, Names, Conſiderations, and ſometimes the Species; the Receipts on the left Hand, or *Dr.* Side, and the Payments on the Right Hand or *Cr.* ſide, either in *Waſte*

Book or in *Ledger* Stile. From this Book theſe Particulars are carried in Totals once a Month, either to the *Waſte Book*, whence they paſs into the *Journal* and *Ledger*, or which is better immediately into the *Ledger*, without carrying them into the *Waſte Book* or *Journal*; ſometimes the Species received or paid are recorded in a ſeparate Book called the Specie Book.

2d, The Bill Book, or Monthly Book, is that, wherein the ſeveral Bills, for which Payments are to be received or made, are noted, each on the Month and Day it is to be paid. By this the Merchant knows with Eaſe and Speed when and where to ſend for Payment of his Bills, and is warned to be ready for the punctual payment of the Bills he has accepted. In this Book it is likewiſe convenient to mention the reſpective Days of Payment of other Debts, active and paſſive, as well as Bills.

3d, The Invoice Book contains principally an Account of the Particulars and Circumſtances of Goods ſhipped off, whether for your own or other Perſons Accounts, or for yourſelf and others in Company. It's Form and Stile is plain, every Cargo has it's Place in Order as it happens, and is thus expreſſed: After mentioning the Date, ſay, *Invoice of Goods ſhipped, or ſimply Goods ſhipped, in ſuch a Ship, ſuch a Man Maſter, conſigned to ſuch a one, of ſuch a Place, to ſell for my Account, or by Order, and for Account of ſuch a one, or for Account of ſuch Perſons and me, each 1-half, 1-third, 1-fourth, or whatever is the Share of each.* Then mention the Quantities, Qualities, Marks, Numbers, Coſt, Charges, and (if it be for another's Account) the Commiſſion. It's Uſe is to give a ready and ſatisfactory Account of Particulars, and to record every Thing, until the Whole is compleated, and may be carried in one Article to the *Waſte Book*.

4th, The Sales Book is deſigned to ſhew whatever regards Goods received, to ſell for your own Account, for others, and for yourſelf and others in Company. It is folio'd like the *Ledger*, ruled like the *Journal*, worded by ſome like the *Waſte Book*, by others like the

the *Ledger*. It contains on the left-hand Page the Names of the Perſons who ſent them, of the Ship and Maſter, the Species, Quantities, Qualities, Marks and Numbers of the Goods, and afterwards the Charges laid out both at and after the Receipt, and, when they belong to others, the Commiſſion, and, when the Cargo is ſold, the neat Proceeds; on the right-hand Page is mentioned how they are diſpoſed of.

5th, The Book of Accounts current contains Copies of the Accounts you have drawn out, and ſent to your Employers.

6th, The Book of Commiſſions contains the particular Orders you have received from your Correſpondents.

7th, The Book of Charges contains, 1ſt, the general Expences that cannot be charged to any other particular Account of your *Ledger*, ſuch as Ware Houſe Rent, or other Houſe Rent, Servants Wages, Poſtage of Letters for your own Account, Expences in Houſekeeping, in Apparel, *&c.* which are to be carried weekly or monthly in Sums or Totals into the Caſh Book and *Waſte Book*, or *Ledger*; 2d, the particular Expences which may be charged to particular Accounts, ſuch as Cuſtom, Freight, Porterage, Brokerage, *&c.* all which are mentioned in a Place or Space peculiar to thoſe Accounts for which they are laid out, and, when the Whole is compleated, are carried in one Sum into the Caſh Book, or *Waſte Book*.

8th, The Copy Book of Letters contains a Copy of every Letter of Buſineſs the Merchant writes to his Correſpondent.

9th, The Book of Poſtage of Letters contains in a Space peculiar to each Employer the Date and Coſt of each particular Letter received on his Account.

10th, The Book of Ships Accounts contains an Account of each Ship the Merchant has, and the ſeveral Charges thereon, which are to be carried in Totals to ſuch Ships Accounts in the *Ledger*, when theſe Charges are finiſhed, or when the *Ledger* Account is to be cloſed.

11th, The Receipt Book contains Acquittances or Receipts, which every Perſon that receives Money from the Merchant gives and ſigns.

12th, The Pocket Book contains Memorandums of what the Merchant tranſacts, when he is not near his Books, or whatever elſe he is deſirous not to forget.

Italian Book-keeping,

ACCORDING TO THE

MODERN METHOD.

PART the SECOND.

Of the Method of recording the Tranſactions by their proper Drs. *and* Crs.

WE have given in the firſt Part a ſhort Deſcription of Merchants Books, and their Uſes, and, at the ſame Time, in a great Meaſure explained the Manner of recording the Tranſactions proper to each, but reſerved to this Place a more full and particular Explication of the Nature, Uſe and Application of *Dr.* and *Cr.*

There are three Things which a Merchant is to keep Accounts of, *viz.* 1ſt, his Effects, 2d, his Debts, active and paſſive, 3d, his Gains and Loſſes; and hence it is that we diſtinguiſh three Kinds or Claſſes of Accounts, *to wit*, real, perſonal and imaginary Accounts.

Real Accounts are the Accounts of Effects or Things which may be a Perſon's Property, and are as follows:

1ſt,

		Of which Accounts are kept under the Title of
1ſt, Caſh.	Ready Money and Bankers Notes.	Caſh.
2d, Wares.	In my own Hands for my Account.	Wares, general or particular,
	Conſigned to another for my Account.	Voyage to ſuch a Place, &c.
	In my Hands for another's Account.	Such a Perſon, his Account of Wares.
	Under my Directions for myſelf and others.	Wares in Co. with, &c.
3d, Paper Effects.	Bills and Promiſſary Notes payable to me.	Bills and Notes.
	My own Promiſſary Notes.	Notes payable.
	Contracts for Money lent on Bottomry.	Bottomry.
	Bonds for Money at Intereſt.	Bonds.
	My own Bonds for Money borrowed at Intereſt.	Bonds payable.
4th, Single Effects.	Ships.	Ship Such-a-one.
	Houſes or Lands.	Houſes or Lands in ſuch a Place.
	Moveables or Houſe Furniture.	Moveables,
	Stock or Share in a certain Co.	Adventure or Stock in ſuch a Co.

Perſonal Accounts are the Accounts of Perſons we deal with, and are of ſeveral Sorts, *viz.*

	Of which Accounts are kept under the Title of
1. A common perſonal Account.	Such a Perſon, naming him.
2. An Account current for another Perſon's Affairs done by me.	Such a Perſon, his Account.
3. An Account current for my Affairs done by another Perſon.	Such a Perſon, my Account.
4. An Account of the Share which a Partner has in a Company under my Directions.	Such a Perſon, his Account, in Co.
5. An Account of mutual Drafts and Remittances between me and a Correſpondent, with whom I divide the Gain or Loſs by Exchange.	Such a Perſon, our Account of Ex. in Co.
6. A general Account of ſeveral Drs. which do not need any particular Account.	General Account of owing Perſons.
7. A general Account of ſeveral Crs. which do not need any particular Account.	General Ac. of Perſons to whom I owe.

Imaginary

Imaginary Accounts are fictitious Titles, invented to repreſent the Merchant himſelf, and to record ſuch Gains and Loſſes as cannot be aſcribed to any real or perſonal Accounts. They are,

1ſt, The Merchant is repreſented by the Title *Stock*.

2d, The general Account of his Gains or Loſſes, by *Profit and Loſs*.

3d, The particular Expences of his Houſe, Commerce, *&c.* by *Charges*.

4th, The particular Gain he has as Factor for another, by *Commiſſion*.

5th, The Gain or Loſs he has by inſuring for others, by *Inſurance*.

6th, The Gain or Loſs he has by Intereſt may be recorded (if he will) by *Intereſt*.

There are ſome other imaginary or mediate Accounts made mention of by ſome, ſuch as Exchange Account and Bottomry, to repreſent the Gains or Loſſes that may happen in thoſe Ways; but theſe are entirely needleſs, ſince they can be ſupplied by eaſier and ſhorter Methods. The ſame may be ſaid of Accounts of conditional Obligations, Account of conditional Promiſe, Reckoning Account of Delivery, Wagers Account, Hazard Account, *&c.* which are not uſed at preſent, and are much better recorded by a bare Memorandum of thoſe uncertain Contracts in a Pocket Book, until the Event or Iſſue is known, and then the common Rules and Titles will be ſufficient,

Having given a Liſt and Explication of the ſeveral Titles or Accounts which a Merchant may have Occaſion for in his *Ledger*, it is Time to ſhew the Uſe and Application of *Dr.* and *Cr.* to theſe Accounts. As in order to know how our Affairs ſtand in Relation to any particular Account, it is neceſſary to diſtinguiſh what that Account draws from us, and what it brings in to us; ſo each Account of the *Ledger* (as has been hinted already in the firſt Part) has two Parts, *viz.* the *Debit* and the *Credit*; the *Debit* on the left-hand Page, is to ſhew the ſeveral Coſts and Charges we have been at on ſaid Accounts, or the Claims we make thereto; the

Credit

Credit on the right-hand Page, is to ſhew the ſeveral Returns made to us by that Account, or the Allowances we are to make thereto. But on what Occaſions, and on which Accounts, we are to make theſe Charges or Diſcharges, *i. e.* when and what Accounts we are to make *Drs.* and *Crs.* is what I am about to ſhew.

General Rules for Dr. *and* Cr.

A real Account that has or is to have a Title in my Ledger.

Is Dr. { When it becomes my Property. / When any Charge attends it. } Is Cr. { When it ceaſes to be my Property. / When it brings in any Thing. }

A Perſon or Perſonal Account.

Is Dr. { When he becomes accountable to me. / When I ceaſe to be accountable to him. } Is Cr. { When I become accountable to him. / When he ceaſes to be accountable to me. }

An imaginary Account of Gain *or* Loſs.

Is Dr. { When I loſe and have no real or perſonal Account to Charge or Debit. } Is Cr. { When I gain and have no real or perſonal Account to Diſcharge or Credit. }

The ſame Rules otherwiſe expreſſed.

For a real Account, to which I give a Title in my Ledger.

When it becomes mine, / When it coſts me any Thing, } it is Dr. { For its Coſt or Value. / For that Coſt.

When it ceaſes to be mine, / When it brings me in any Thing, } it is Cr. { For its Price. / For the Value it brings.

For a Perſon or Perſonal Account.

When he gets into my Debt, / When I get out of his Debt, } he is Dr. { For what he then contracts. / For what I pay or ceaſe to owe him.

When

When I get into his Debt,	he is Cr.	For what I then contract.
When he gets out of my Debt,		For what he pays or ceaſes to owe me.

For an imaginary Account of Gain *and* Loſs.

When I loſe and have no real or perſonal Account to Charge or Debit,	it is Dr.	For the Loſs.
When I gain and have no real or perſonal Account to diſcharge or Credit,	it is Cr.	For the Gain.

Although in every Kind of Tranſaction the proper *Drs.* and *Crs.* may be had from the aforeſaid general Rules, nevertheleſs, to leſſen the Difficulty in ſome particular Caſes, I ſhall give two other Rules, which are more general ſtill, as being equally applicable to real, perſonal and imaginary Accounts.

The firſt Univerſal Maxim.

To take off a *Debit* you muſt *Credit* the Account ſo much.

To take off a *Credit* you muſt *Debit* the Account ſo much.

Second Univerſal Maxim.

To carry a *Debit* from one Account or Title to another, make the latter *Dr.* and the former *Cr.*

To carry a *Credit* from one Account or Title to another, make the former *Dr.* and the latter *Cr.*

Note, 1ſt, in every Tranſaction that is to be poſted, you are to have at leaſt one *Dr.* and one *Cr.* which you are to ſeek, firſt, among the real Accounts, and, for that Reaſon, are put in the firſt Place. If a real *Dr.* or *Cr.* is wanting, you muſt try amongſt the perſonal Accounts. If it is not to be had amongſt the real or perſonal Accounts, you muſt have Recourſe to the imaginary Titles.

2d,

2d, When you have found the *Dr.* and *Cr.* (as ſuppoſe *A Dr.* and *B* the *Cr.*) the Manner of expreſſing this in the *Journal* and *Ledger*, is to ſay, *A Dr.* to *B.* by which Expreſſion it is not meant that *A* owes *B* any Thing, but that *A* is the *Dr.* and *B* the *Cr.* in the preſent Entry.

Obſervations on the general Rules and Maxims.

As the firſt univerſal Maxim is fundamental to the *Italian* Scheme of Book-keeping, and even to ſome of the general Rules, it is proper to begin therewith. To juſtify this Maxim, it is enough to remark, 1ſt, That as the *Debit* and *Credit* are of a contrary Nature, ſo to add to the one is equivolently to take off from the other; and 2d, This Contrivance prevents the croſſing out of Accounts and other Inconveniencies, which otherwiſe muſt happen in Payment of Debts, Diſcovery of Miſtakes, or other Alterations to be made in Accounts.

The ſecond univerſal Maxim is the natural Conſequence of the former, and therefore needs no further Comment, as to the general Rules; ſince the Denomination of *Dr.* and *Cr.* is more natural to Perſons, than to real or imaginary Accounts, we ſhall begin therewith.

Perſonal Accounts.

The firſt Rule for a perſonal *Dr.* and *Cr.* is too manifeſt to need Explication or Proof, ſince every one will eaſily conceive, that a Perſon is to be made *Dr.* when he becomes accountable, that is, indebted to me, and *Cr.* when I become accountable or indebted to him.

The ſecond Rule for a perſonal Account is eaſily underſtood from the firſt univerſal Maxim; for, when a Perſon ceaſes to be accountable to me, I muſt take off the Debit, which (according to that Maxim) is to be done by giving Credit for ſo much; and when I ceaſe to be accountable to a Perſon, I muſt take off the Credit he had in my Books, which is to be done by putting on a Debit. If it ſhould ſeem ſtrange to call a Perſon *Dr.*

when he owes me nothing, or *Cr.* when I owe him nothing, conſider that this is only a Manner of Expreſſion, a Stile peculiar to this Art, not to be underſtood according to the vulgar Notion of the Word, but in the Senſe intended by the Artiſt, which is to counterbalance, or take off ſo much from the other Side of the Account.

Real Accounts.

That a real Account which coſt me ſomething, or is attended with a Charge of any Kind, ſhould be made *Dr.* cannot ſeem very ſtrange; it may be conſidered as a Perſon on whoſe Account I am at that Charge, and from whom alone I am to expect Payment or Return; and on the other Hand it is but reaſonable to give it Credit, when it brings me in Something, becauſe it then pays me or diſcharges its Debit ſo far.

The ſecond Rule for a real Dr. *and* Cr.

But why ſhould a real Account be made *Dr.* meerly becauſe it becomes my Property, which oftentimes may be by Gift or Legacy, or otherwiſe, which may coſt me nothing, in which Caſe I may think it owes me nothing? The Reaſon is, I have as juſt a Right and Claim to its Worth or Value, as if I had purchaſed it, ſince he that purchaſed it, in giving it to me, had made over to me his Right. Juſt as if a Perſon by Way of Gift or Legacy, ſhould aſſign over to me a Debt that was due to him; the owing Perſon is as juſtly accountable to me as he was to his former Creditor. From the like Method of reaſoning, it will be eaſy to conceive on the other Hand that a real Account is to be made Creditor, when it ceaſes to be my Property in any Manner, becauſe I then loſe the Right I had, and muſt take off the Debit this real Account was charged with.

Imagi-

Imaginary Accounts of Gain *or* Loſs.

The chief of the imaginary Accounts is that of Stock, which repreſents the Perſon himſelf to whom the Books belong; it is made *Dr.* and *Cr.* on theſe three Occaſions.

1ſt, When I poſt my Inventory in a new Set of Books, each of the real Accounts I have, and each Perſon that is indebted to me, is made *Dr.* to Stock, for what they owe me reſpectively, and conſequently Stock is *Cr.* by them for the whole of my Effects, and of my Debts active, and at the ſame Time Stock is made *Dr.* to ſundry Perſons or Accounts, for the ſeveral Sums I owe them reſpectively.

2d, When afterwards during the Courſe of Buſineſs, any new conſiderable Alteration happens in my Fortune, as if any great Loſs ſhould happen, or any great Gain by Gift, Legacy or the like, Stock is made *Dr.* for the Loſs, and *Cr.* for the Gain; it is true both may be carried to Profit and Loſs, yet I would chuſe to carry it to Stock.

3d, At the Balance of the *Ledger*, the cloſing of the Account of Balance and Profit and Loſs are carried to the Account of Stock; but more of this hereafter.

The other imaginary Accounts of Gain or Loſs are Branches of the Stock Account, of which they ſhew the ſeveral Augmentations or Diminutions. When I loſe and cannot regularly charge that Loſs on any of my real Accounts or Correſpondents, I make ſuch imaginary Accounts as beſt expreſs the Nature of that Loſs *Dr.* becauſe the Loſs falling immediately on myſelf, and being not to be aſcribed to any other Thing or Perſon, muſt be charged to the Account which repreſents myſelf, as all thoſe Accounts do, in as much as they are Branches of the Stock Account. Likewiſe when I gain, and have no Reaſon to give Credit for that Gain to any of my real or perſonal Accounts, I make ſuch imaginary Accounts

as beſt repreſent the Nature of that Gain *Cr.* becauſe the Gain belonging to myſelf, immediately, the Credit muſt be given to ſome Account that repreſents my Perſon.

Italian Book-keeping,

ACCORDING TO THE

MODERN METHOD.

PART the THIRD.

Of the Balance of the Ledger.

BEFORE you attempt the Balance of the *Ledger*, you ought, 1ſt, to be ſatisfied there is no Error therein, that may hinder the Balance, or give you a falſe State of the Accounts. And tho' Care and Circumſpection may prevent a Multitude of Errors, yet ſome Miſtakes may eſcape the moſt wary and expert: It is neceſſary to find out where thoſe Errors lie, and how to correct them when found out. As to the Diſcovery of Errors, there are two Methods to be obſerved. The 1ſt is to prick or point the Books, the 2d is to make a Tryal Balance.

How to prick or point the Books.

Every Week, or at fartheſt every Fortnight, compare what is poſted of the *Journal* with the *Waſte Book*, in order to ſee whether the ſeveral Articles are exactly poſted, and the Sums rightly added; if you find a Miſtake, correct

correct it immediately before you proceed to another Article. The Correction ſhould be made on the Article itſelf, if it can be well done, otherwiſe there refer to the firſt vacant Place, where a new Article is to be form'd, expreſſing the Miſtake, and the true State of the Affair; if you find no Miſtake in the Article, or have corrected what you have found amiſs, ſet a Point or Daſh to the left hand of the Article in the *Waſte Book*, to put you in Mind when you return to this work, or whenever you look over this again, that this Article is examined and rightly Journalized. Thus continue to do through all the *Waſte Book* and *Journal*; the like Care muſt be taken, or rather more, to compare the *Ledger* with the *Journal*, and with every other Book ſubſervient to the *Ledger*; the *Ledger* being more liable to Miſtakes. Conſider principally the following Particulars.

1ſt, Whether an Article has not been intirely omitted.

2d, Whether an Article has been twice poſted.

3d, Whether a wrong Account has not been debited or credited.

4th, Whether there was not an Omiſſion of a Debit or Credit.

5th, Whether the Debit has not been carried to the Credit Side, and the Credit to the Debit Side.

6th, Whether an Article has not been carried to two *Dr.* Sides, or two *Cr.* Sides.

7th, Whether there has not been a Miſtake committed in the Sums.

A Miſtake in any of theſe 7 Caſes may have conſiderable Conſequences to your Diſadvantage in Fortune or Reputation, and in any of the 4 laſt, may hinder the Balance.

If a Miſtake is found, it muſt be corrected without Delay; the Manner you ſhall ſee hereafter.

If the Article is found to be rightly entered, ſet a large Point in the *Ledger*, to the left hand of the Sum, and another in the *Journal*, to the left hand of the Folio No. of the *Dr.* and *Cr.* in Order to ſhew that this is examined and found right, and thus proceed through all the

Articles

Articles of the *Journal* and *Ledger*. Having gone through the Whole, you muſt turn over the Books again to ſee whether there be any Article without a Daſh or Point; if there be you muſt examine whether it is an Article over-looked, wrong poſted, or twice entered, and correct the Miſtake.

Of the Tryal Balance.

Notwithſtanding your Care in pricking the Books, ſome Errors may eſcape your Notice, which may even effect the Balance of your Books, and give you no ſmall Trouble and Perplexity, unleſs you make a Tryal Balance before you make the regular Balance; it is performed thus. On a ſeparate Paper add up the *Dr.* Side of every Account, as alſo the *Cr.* Side, into ſo many diſtinct Sums. Again add the Sums of all the *Dr.* Sides, as alſo the Sums of all the *Cr.* Sides, then if theſe two laſt Totals are equal (that is to ſay) if all the Debits are equal to all the Credits, there is no Error in the *Ledger* that can hinder the Balance; if they be not equal, the Books cannot be brought to a Balance till the Error is mended. But inſtead of a general Tryal Balance, I think it better to make a Tryal Balance for every Month by itſelf, becauſe if there be an Error, you know the Month in which the Error is committed, and by examining the Poſts or Articles of that Month, the Error will be readily detected.

Of the Correction of Errors.

The Errors committed in a *Ledger* may be corrected by the following Rules. 1ſt, without blotting or razing, if any Thing has been omitted, it is eaſy to ſupply it by a proper Poſt; 2d, if the Poſt was made upon a wrong Title or Account, poſt it where it ought to be, and ſet the ſame Sum on the contrary Side of the wrong Account, ſaying to or by Error, on the Article of ſuch a Date on the other Side; 3d, if the Sum ſet down be too little, debit or credit the Account on the ſame Side,

and

and ſay to or by the ſame *Dr.* or *Cr.* for the Deficiency; 4th, If the Sum ſet down be too great, ſet the Exceſs on the contrary Side, ſaying to or by Error, on ſuch an Article on the other Side.

Of the Regular Balance.

By the Balance of the *Ledger* you will learn, 1ſt, What Stock you have to begin another Set of Books; 2d, What you gain'd or loſt, ſince your preſent Set began. Your Stock you know from the Balance Sheet, which is an Account formed with Debit and Credit, into which the State of the remaining Effects and Debts is brought. Your Gains or Loſſes you will find in the Account of Profit and Loſs, into which your ſeveral Gains or Loſſes are gathered; the ſeveral Articles brought into theſe two Accounts are found by balancing or cloſing all the Accounts of your *Ledger*. Some Accounts balance of themſelves, *viz.* when the Debits and Credits are equal, ſome are cloſed with Balance only, ſome with Profit and Loſs, ſome both with Balance and Profit and Loſs, ſome Accounts wherein other Perſons are concerned, are cloſed with particular Accounts and Methods, Balance and Profit and Loſs, themſelves are cloſed with Stock, and Stock balances of itſelf, if the Books are right.

To cloſe an Account with Balance only, on a ſeparate Piece of Paper.

Add up the *Dr.* Side, alſo the *Cr.* Side, ſubſtract the leſſer Total from the greater, and ſet the Remainder or Difference on the leſſer Side; if the *Dr.* Side be the leſſer, debit the Account to Balance, and carry the Difference to the *Cr.* Side of the Balance; if the *Cr.* Side be the leſſer, credit the Account by Balance, and carry the Difference to the *Dr.* Side of the Balance.

To close an Account with Profit and Loss only.

This is done in the same Manner as when the Account is closed with Balance, except that instead of the Title Balance, you use the Title Profit and Loss, and to this you carry the Difference.

To close an Account with Balance and Profit and Loss.

1st, Close the Account with Balance for what thereof remains in Hand, (that is to say) for what Debts or Effects remain, and are to make a Part of your next Inventory under the same Denomination; and this Remainder you must value, according to the Rates mentioned on the other Side of the Accounts. 2d, Close the Account for the remaining Difference, with Profit and Loss.

Now to shew you when you are to close with one or other of these Titles, or with both, or with other particular Accounts, and at the same Time to give you a more full and clear Idea of the Balance of Accounts, I shall give a particular View of the Method in the several Accounts in the *Ledger*; as to the Order to be followed in the Balance, leave to the last the Titles of Stock, Profit and Loss, or any other Account, which may receive an Alteration by the Balance of the rest, as sometimes happens in the Account of Cash, Commission, Charges, Interest, *&c.* and close the rest in Order as they happen in your *Ledger*. But in the Explication I am about to give you, I shall follow the Order in which they lie in the second Part of these Instructions.

Cash.

The Debit shews the Sums received, the Credit shews the Sums paid; credit the Account by Balance, for the Excess of the Debit above the Credit, which is what remains on Hands. *Note*, If it should happen, that the Ready Money found in Hands does not agree with

with the ſaid Remainder, ſome Miſtake has been committed, which if conſiderable muſt be ſought, and corrected if found; if it be not conſiderable or cannot be diſcovered, debit the Account to Profit and Loſs for what you have more than the Balance of the Account ſhews, or credit the Account by Profit and Loſs for what is wanting of ſaid Balance, and then cloſe the Account by Balance for what you find in Caſh.

Wares.

The Debit ſhews the Coſt and Charges, the Credit ſhews the Produce.

1ſt, If none be ſold, credit the Account by Balance for the Amount of the Debit.

2d, If all be ſold, debit the Account to Profit and Loſs for the Gain, or credit it by Profit and Loſs for the Loſs.

3d, If Part be ſold and Part unſold, 1ſt, credit the Account by Balance for what remains unſold, valuing it at the Rate it ſtands you in, and 2d, cloſe it afterwards with Profit and Loſs for the Gain, *&c.*

4th, If in the laſt Caſe, you cannot without Trouble calculate to the Value of what remains unſold, or if you deſire to have the Account appear in the next *Ledger*, in the ſame State it is in here, then you may cloſe the Account with a double Balance, that is, debit the Account to Balance for the Total of the Credit Side, and credit the Account by Balance for the Total of the *Dr.* Side.

Voyage.

The Debit ſhews the Coſt and Charges of the Cargo, the Credit ſhews the neat Proceeds by the Account of Sales. 1ſt, If the Account of Sales be not as yet come to Hand, credit the Account by Balance for the Amount of the Debtor Side. 2d, If the neat Proceed be ready entered, cloſe the Account with Profit and Loſs for the Gain or Loſs. 3d, If it be a general Account of Voyages, 1ſt, credit the Account by Balance for the Coſt and Charges of thoſe Cargos of which

you have had no Account of Sales, in as many Lines as there remain ſuch Voyages, and 2d, cloſe the Account with Profit and Loſs for the Gain or Loſs on the reſt.

An Employer's Account of Wares.

The Debit ſhews the Charges you were at for thoſe Wares, the Credit ſhews the Sales you have made of them. 1ſt, If the Sales be finiſhed, debit the Account to Sundries, *viz.* To Caſh or Charges for the Charges not yet poſted. To Charges for Brokerage, Cellarage, *&c.* To Commiſſion for your Proviſion on the Sales, and to the Employer's Account current for the neat Proceed, which is found by ſubſtracting all the Charges from the total Sales; 2d, If the Sales be not finiſhed, cloſe the Account with a double Balance, if the Account is kept in the *Ledger*, but if you keep the Account in a Sale Book, do not touch the Account, but debit the Balance for the Total of your Debtor Side, and credit the Balance for the Total of the Credit Side.

Wares in Company under your Direction.

When the Account is kept in your *Ledger*, the Debit ſhews your Share of their Coſt, when put into your Hands, and the whole Charges ſince that Time, and the Credit ſhew the Sales you have made of thoſe Wares. 1ſt, if the Sales be finiſhed, debit the Account to Sundries, *viz.* To Caſh or Charges for the Charges not yet poſted; To Commiſſion for your Proviſion on the Sales; To each Partner his Account, for his Share of the Neat Proceed; and To Profit and Loſs for the remaining Difference, if there be a Gain, or credit the Account by Profit and Loſs for the remaining Difference; if there be a Loſs, the Neat Proceed is found by ſubſtracting all the Charges, (not including the firſt Coſt,) from the Total of the Sales; 2d, if the Sales be not finiſhed, cloſe the Account by a double Balance, mentioning your Share of the firſt Coſt in one Line, and the Total Charges in another Line under it, becauſe theſe muſt be diſtinguiſhed in your next *Ledger*.

When

When the Account is kept in the Sale Book.

1ſt, If the Sales be finiſhed, debit the Account to Sundries, *viz.* To Caſh or Charges for the Charges not yet poſted; To Commiſſion for your Proviſion on the Sales; To each Partner his Account, for his Share of the Neat Proceed; and To Wares in Company (which Account is in your *Ledger*) for your Share of the Neat Proceed. Then as to that Account of Wares in your *Ledger*, cloſe it with Profit and Loſs for your Gain or Loſs. 2d, If the Sales be not finiſhed without touching the Sale Book, debit Balance for the Charges, and credit it for the Sales made; and as to the Account of thoſe Wares in Company, which you have in your *Ledger*, credit it by Balance for your Share of the firſt Coſt, which is mentioned on the *Dr.* Side.

Adventure in Co. or Wares in Co. under another Perſon's Directions.

This Account is of the ſame Nature, and is cloſed the ſame Way as the Account of Voyages, or the Account of your own Wares in your own Hands.

Bills and Notes.

The Debit ſhews the Coſt of ſuch Papers coming into you, the Credit ſhews the Produce of what went out. 1ſt, For the Bills and Notes that remain on Hands, credit the Account by Balance in as many Lines as there are Bills and Notes remaining, mentioning the Particulars and Sums, as expreſſed on the *Dr.* Side. 2d, For the remaining Difference cloſe the Account with Profit and Loſs.

Notes Payable.

The Debit ſhews the Coſt of ſuch of your Notes as you have taken up, the Credit ſhews what you have paſs'd them for. 1ſt, For the Notes that are not yet come in, debit the Account to Balance, mentioning the Par-

ticulars and Sums as expreſſed on the *Cr.* Side. 2d, For the remaining Difference cloſe the Account with Profit and Loſs.

Bottomry.

The Debit ſhews what Contracts of that Kind you have received, and what they coſt you, the Credit ſhews the Produce. 1ſt, For the Bonds that remain uncertain as to the Event, credit the Account by Balance in as many Lines at the Rate they ſtand you in, which is mentioned on the *Dr.* Side. 2d, For the remaining Difference cloſe the Account with Profit and Loſs.

Bonds for Money at Intereſt.

This Account being ſomething like the laſt, is cloſed the ſame Way.

Ship.

The Debit ſhews the Coſt and Charges you have been at on this Account, the Credit ſhews the Produce by Freight or Sale. 1ſt, Credit the Account by Balance for the Value of the Ship or your Part thereof. 2d, Cloſe the Account by Profit and Loſs for the remaining Difference.

Houſes, Lands, &c.

Theſe Accounts are not unlike the laſt, and are cloſed the ſame Way.

Moveables.

The Debit ſhews the Coſt, the Credit ſhews the Produce, if by Chance you have ſold any. This Account is cloſed by Balance.

A common Perſonal Account.

The Debit ſhews your Charges on that Perſon, the Credit ſhews his Charges on you. Cloſe the Account with Balance due to you, if the *Dr.* Side be heavieſt; due to him, if the *Cr.* Side be heavieſt. *An*

An Account current for another Perſon's Affairs, titled ſuch a Perſon, his Account.

The Debit ſhews your Diſburſements and Charges on his Account, the Credit ſhews what you have received for his Account.

1ſt Case.——When you balance your *Ledger* without ſettling Accounts with your Employer, or ſending his Account current, cloſe the Account with Balance or with a double Balance, without making an Entry of your Brokerage, Commiſſion, Intereſt or Poſtage of Letters.

2d Case.——When you are to ſend your Employer his Account current, and to ſettle with him, 1ſt, debit the Account for the following Articles in ſo many Lines, *viz.* to Profit and Loſs for the Agio or Intereſt of the Sums diſburſed by you for his Affairs. To commiſſion for your Proviſion, commonly at ½ *per Cent.* either on Sums you have paid for Bills on his Account, or on the Sums you have received for Bills for his Account, not on both the Payments and Receipts, ſo the Articles are taken only from one Side of the Account, but you may chooſe the greater of the two Amounts, omitting however or deducting from the Amount ſuch Articles of the Account as have Commiſſion already charged on them. For Example: For an Invoice of Wares ſent away for his Account; to Charges for Brokerage, *&c.* at 1-8th *per Cent.* on your Drafts and Remittances, and on the Bills you have negociated for his Account. The Articles on which you are to make this Calculation are taken both from the Debit and Credit of this Account you are about to ſend him.

To Caſh or to Charges for Poſtage of Letters, to the Day you drew out this Account.

2d, Cloſe the Account with Balance for the remaining Difference of the Debit and Credit, if you are now about the Balance of your *Ledger*, or with your Employer's new Account, if you are not about the general Balance, when you ſend him his Account current.

Let

Let the Learner conſider the following Example of an Employer's Account current, which I give in the Form in which it is to be ſent to him, without the correſponding *Drs.* and *Crs.* of the *Ledger* Account.

Mr. *Pierre Laroch*, of *Bourdeaux*, his Account Current, *Dr.*

1764.		*l.*	*s.*	*d.*
Jan. 2,	To his Draft of the 4th *December*, to Mr. *Th. Dillon*, and Co.	100	0	0
15,	To my Remiſe of 2400 Livres, at 11*d. per* on *Briſon*,	110	0	0
Febr. 3,	To his Draft of the 20th of *December*, N. S. at Uſo. to *Corn. Connor*,	95	0	0
16,	To my Remiſe of 1395 W. at 32*d. per* on *La Haye*,	186	0	0
March 1,	To Amount of Butter and Beef, ſent him by his Orders,	250	0	0
20,	To Agio of my Advance on his Affairs, at 6 *per Cent. per Ann.*	1	11	7
	To Commiſſion on 491*l.* at ½ *per Cent.* on the firſt 4 Articles of the Debit,	2	9	1
	To Brokerage on 961*l.* at 1-8 *per Cent.* on the 2d and 4th of the Debit, and 1ſt, 2d, 4th and 5th of the Credit,	1	4	0
	To Poſtage of Letters,	0	12	8
		£. 746	17	4

Contra, *Cr.*

1764		*l.*	*s.*	*d.*
Jun. 20,	By my Draft of 150*l.* at 8 *per Cent. Eng.* on *Lawſon* of *London*, for his Account,	162	0	0
Febr. 10,	By my Draft on himſelf of 1920 Livres Tournois, at 11*d. farth. per* Livre, at Uſo. to *La Borde*,	90	0	0
28,	By his Remiſe on *Thomas Hall*,	70	0	0
March 3,	By his Remiſe of 250*l. Eng.* on *Dillon* and Co. of *London*, Negociated at 8 *per Cent.*	270	0	0
13,	By my Draft on himſelf of 3120 Livres Tournois, at 11*d. per* to *Tiabets*,	143	0	0
		£. 735	0	0
	By Balance due to me, for which I debit his new Account,	11	17	4
		£. 746	17	4

Dublin, March the 20th, 1764.
Errors and Omiſſions excepted.

The Method of finding the Agio.

	£.	Days.	Prod.
Jan. 2, Paid	100	for 13	1300
15, Paid	110		
	210	- 5	1050
20, Rec.	162		
	48	- 14	672
Feb. 3, Paid	95		
	143	- 7	1001
10, Rec.	90		
	53	- 6	318
16, Paid	186		
	239	- 19	2390
26, Rec.	70		
	169	- 3	507
March 1, Paid	250		
	419	- 2	838
3, Rec.	270		
	149	- 10	1490
13, Rec.	143		
To the 20,	6	- 7	42
Total of the Prod.			9608

	l.	*s.*	*d.*
1-3rd of the 100th Parts,	0	32	0 *f.*
Subſtract 1 *d.* for every 6 *s.*	0	0	5 *f.*
Agio at 6 *per Cent. per Ann.*	1	11	7

The Method of finding the Commiſſion on the 4 firſt Articles of the Debit.

£.
100
110
95
186

£. 491 at ½ *per Ct.* 2 *l.* 9 *s.* 1 *d.* 1-5.

Half the Hundreds are Pounds, the Tens are Shillings, the Units are Pence, and 5th of Pence.

The Method of finding the Brokerage on the 2d and 4th Debit, and 1ſt, 2d, 4th and 5th of the Credit.

£.
110
186
162
90
270
143

£. 961 1-8 *per cent.* 1 *l.* 4 *s. f.*

1-8 of the Hundreds are Pounds. 1-4 of the Tens are Shillings, the Units are Farthings and 5th of Farthings.

£. 746 17 4

An Account current with a Factor, titled ſuch a Perſon, my Account.

The Debit ſhews your Charge on him, or what he has received for your Account; the Credit ſhews his Charge on you, or what he has diſburſed for your Account.

1ſt

1ſt CASE.——When the Account has no other Money Columns but the uſual Columns for your own Domeſtic Money.

This kind of Accounts may ſerve when your own and your Factor's Money is the ſame, and your mutual Drafts and Remittances are made at *Par*, or when the Gain or Loſs that happens is carried immediately to the Account of Profit or Loſs.

Cloſe this Account with Balance, like a common perſonal Account.

2d CASE.——When the Account has inner Columns for your Factor's Money, tho' of the ſame Denomination with your own.

Theſe Columns are uſeful when your mutual Drafts and Remittances are frequently attended with Gain or Loſs. The inner Columns ſhew the Sums received or paid by your Factor for your Account, for which Sums only you account with each other; the outer or uſual Columns ſhew the Sums which the reſpective Articles coſt you, or produce to you at home; 1ſt, cloſe the inner Columns with Balance, and valuing the remaining Debit or Credit at *Par*, carry the Value into the outer Columns; 2d, cloſe the outer Columns with Profit and Loſs.

3d CASE.——When the Account has inner Columns for the Foreign Money of your Factor's Place; 1ſt, cloſe the inner Columns with Balance for what remains due to you or to him, carrying the Value into the outer Columns, according to the current Rate of Exchange; 2dly, cloſe the outer Columns with Profit and Loſs.

Note, 1ſt, If when you balance your *Ledger*, you are not about to ſettle with your Factor, as having not received from him your Account current, you may cloſe the Account with a double balance in any of the three Caſes.

Note, 2d, If when you are about to balance your Books, your Factor furniſhes you with your Account current, in Order to ſettle with you, compare the Account current received from him, with the Accounts you have in your *Ledger*, the Debit of each, with the Credit

Credit of the other, his Sums with thoſe of your own inner Columns, (if the Account has ſuch;) examine alſo his additional Charges, which are not as yet entered in your own Books: if any Miſtake appear, adviſe him of it without Delay, that your Accounts may agree, if poſſible, before you cloſe the Account. When all is right, 1ſt, enter into one Line on the Credit of your *Ledger* Account, and in the inner Columns (if ſuch there be) the Amount of his Charges for Intereſt, Commiſſion, Brokerage, Poſtage of Letters, &c. but enter nothing for this Article in the outer Columns, (except you have no inner Columns, as in the 1ſt Caſe) the outer Columns in the 2d and 3d Places, are to be filled with Cyphers only, or with little Daſhes, as the Article has produc'd nothing to you, and leave the beginning of the Line blank, without a correſponding *Dr.* as this is not to be a Poſt of double Entry, but an Article like that of Leakage in an Account of Wine or Spirits, or Lackage of Weights or Meaſures, in other Kinds of Wares.

Afterwards cloſe the Account as above directed, that is to ſay, with Balance in the 1ſt Caſe, with Balance and with Profit and Loſs in the 2d and 3d Caſes.

Note, 3d, If you are not about the general Balance, at the Time you are to ſettle with your Factor, then inſtead of carrying to Balance the remaining Debt or Credit, you muſt cloſe this old Account with the new Account you are to open for your future Dealings with the Factor.

An Account current with a Factor for a Company under your Direction.

1ſt, Cloſe the inner Columns with Balance, carrying the Value into the outer Columns, as in the laſt; 2d, cloſe the outer Columns with Sundries, *viz.* your Partner his Account, and Profit and Loſs for your ſeveral Shares of the Gain or Loſs by Exchange.

Note, At the Balance of your *Ledger*, if you are not about to ſettle Accounts with your Partners, or the

Factor, you had better close the Account with a double Balance.

An Account of Exchange in Company.

1st, Close the inner Columns with Balance, carrying the Value into the outer Columns. 2d, Close the outer Columns with Sundries, *viz.* your Partner his Account, and Profit and Loss for your several Shares of the Gain or Loss by Exchange.

Note, If you are not about to settle Accounts with a Correspondent, it will be better to close the Account with a double Balance.

A general Account of owing Persons, or an Account of desperate Debts.

Credit the Account by Balance for what remains due, in as many Lines as there are different Debts remaining due to you.

A general Account of Persons to whom you owe.

Debit the Account to Balance in as many Lines as there are different Debts remaining due to them.

Commission, Charges, Insurance, and the like, are all closed with Profit and Loss.

For a real Dr.

Does any Effect become mine?
Is this a Charge on any Effect of mine? } If so that Effect is *Dr.*

For a real Cr.

Does any Effect cease to be mine?
Does any Effect bring me in any Thing? } If so that Effect is *Cr.*

For a personal Dr.

Does any Person get into my Debt?
Do I get out of any Person's Debt? } If so that Person is *Dr.*

For

For a perſonal Cr.

Do I get into any Perſon's Debt? } If ſo that Perſon is *Cr.*
Does any Perſon get out of my Debt? }

Examples of the more uſual Tranſactions in Merchants Accounts.

The Ordinary Negotiations are,

1. Buying and Selling.
2. Receiving and Paying.
3. Aſſigning and Counterbalancing.
4. Diſcounting Debts active and paſſive.
5. Drawing and Remitting.
6. Receiving and paying Bills of Exchange, and the like, with Diſcount.
7. Inſuring Active and Paſſive.
8. Lending and Borrowing Money on Bottomry.
9. Lending and borrowing at Intereſt.
10. Buying Houſes and Lands, and ſelling them.
11. Buying Ships and freighting, and letting out to Freight.
12. Receiving Wares from Sea, and Shipping Wares to Sea.
13. Proteſting and paying proteſted Bills for the Honour of the Drawer, all which, or many at leaſt, may be either for my own Account, or for an Employer's Account, or the Account of myſelf and others in Co.

Other petty Tranſactions.

1. Making or receiving Abatements for Defects in Goods.
2. Giving or receiving Security for old Debts.
3. Buying and Selling immediately.
4. Wagering and promiſing, making forehand Bargains.
5. Making or receiving Preſents.
6. Finding and Loſing.
7. Poſting Debts and Payments.

Queſtions in proper domeſtic Accounts, with Anſwers thereto, as poſted.

Queſtion I.

A Buys from *B* Brandy worth 50*l.* and pays ready Money, how ſhall *A* and *B* Poſt this? *A. B.*

Anſwer I.

A— Brandy, Dr. to Caſh,	- - -	£. 50
B— Caſh, Dr. to Brandy,	- -	50

Queſtion II.

A Buys from *B* 80*l.* worth of Tobacco for the like Value of Rum? *A. B.*

Anſwer II.

A— Tobacco, Dr. to Rum,	- -	£. 80
B— Rum, Dr. to Tobacco,	-	80

Queſtion III.

A Buys from *B* 80*l.* worth of Hides for which he gives *C*'s Promiſſary Note of 80*l.* *A. B.*

Anſwer III.

A— Hides, Dr. to Bills and Notes,	- -	£. 80
B— Bills and Notes, Dr. to Hides,	- -	80

Queſtion IV.

A Buys from *B* 70*l.* worth of Hops, for which he gives his own Promiſſary Note? *A. B.*

Anſwer IV.

A— Hops, Dr. to Notes Payable,	- -	£. 70
B— Bills and Notes, Dr. to Hops,	- -	70

Queſtion V.

A Buys from *B* 90*l.* worth of Sugar, for which he gives *B* an accepted Note, he had on *D*? *A. B.*

Anſwer V.

A— Sugar, Dr. to Bills and Notes,	- -	£. 90
B— Bills and Notes, Dr. to Sugar,	- -	90

Queſtion VI.

A Buys from *B* 100*l.* worth of Tea, for which he gives *B*, *B*'s own Promiſſary Note? *A. B.*

Anſwer VI.

A— Tea, Dr. to Bills and Notes,	- -	£. 100
B— Notes Payable, Dr. to Tea,	- -	100

Queſtion VII.

A Buys from *B* 100*l.* worth of Coffee, payable at three Months? *A. B.*

Anſwer VII.

A— Coffee, Dr. to *B*,	- -	£. 110
B— *A*, Dr. to Coffee,	- -	110

Queſtion

Queſtion VIII.

A Buys from *B* 120*l.* worth of Wine, in Part of what *B.* owed him? *A. B.*

Anſwer VIII.

A— Wine, Dr, to *B*,	-	-	£. 120
B— *A* Dr. to Wine,	-	-	120

Queſtion IX.

A Buys from *B* 130*l.* worth of Rum, and gives him an Aſſignment on *C*, who accepted it? *A. B.*

Anſwer IX.

A— Rum, Dr. to *C*,	-		£. 130
B— Bills and Notes, Dr. to Rum,	-		130

Queſtion X.

A Buys from *B* 140*l.* worth of Indigo, and draws on *C* of *London*, in Favour of *B*? *A. B.*

Anſwer X.

A— *A* Indigo, Dr. to *C*,	-	-	£. 140
B— Bills and Notes, Dr. to Indigo,			140

Queſtion XI.

A Buys from *B* 150*l.* worth of Butter, and pays 100*l.* worth of Brandy and 50*l.* in ready Money? *A. B.*

Anſwer XI.

A— Butter Dr. to Sundries,		-	£. 150
To Brandy,	-	100	
To Caſh,	-	50	
B— Sundries, Dr. to Butter,		-	150
Brandy,		100	
Caſh,	-	50	

Queſtion XII.

A Buys from *B* 150*l.* worth of Tallow, and pays him one half in Ready Money, the other in Bankers Notes? *A. B.*

Anſwer XII.

A— Tallow, Dr. to Caſh,		-	£. 150
B— Caſh, Dr. to Tallow,		-	150

Queſtion XIII.

A Buys from *B* 170*l.* worth of Linen, half at 3 Months, and half to pay an old Debt? *A. B.*

Anſwer XIII.

A— Linen, Dr. to *B*,		-	£. 170
B— *A*, Dr. to Linen,		-	170

Queſtion XIV.

A Buys from *B* 180*l.* worth of Wool, for 1-3 thereof he gives *C*'s Promiſſary Note, for another 1-3 he returns to *B*, *B*'s Promiſſary Note, for the 1-3 remaining he gives an accepted Bill he had on *D*? *A. B.*

Anſwer XIV.

A--- Wool, Dr. to Bills and Notes,			£. 180
B--- Sundries, Dr. to Wool,			180
Bills and Notes,	-	120	
Notes Payable,		60	

Queſtion XV.

A Buys from *B* a Ship called the *Swan*, for 400*l.* for which he gives him four Promiſſary Notes of 100*l.* each, by which he engages to pay *B* in 4 Payments within the Year? *A. B.*

Anſwer XV.

A--- Ship *Swan*, Dr. to Notes Payable,	-	£. 400
B--- Bill and Notes, Dr. to Ship *Swan*,	-	400

Queſtion XVI.

A Buys from *B* 190*l.* worth of Leather, for which he Aſſigns *C.* to pay 50*l.* Draws a Bill on *D.* of *London*, for 60*l.* and gives his own Promiſſary Note for 80*l.* to pay in ſix Months. *A. B.*

Anſwer XVI.

A--- Leather, Dr. to Sundries,		-	£. 190
To *C*,	-	50	
To *D*,	-	60	
To Notes Payable,	-	80	
B--- Bills and Notes, Dr. to Leather,		-	190

Queſtion XVII.

A Buys from *B* 55*l.* worth of Butter, 65*l.* worth of Tallow, and 75*l.* worth of Hides, and pays him in Ready Money, 45*l.* in Hops, 95*l.* and is to pay the Remainder in nine Months? *A. B.*

Anſwer XVII.

A— Sundries Dr. to Sundries,	-	-	-	£. 195
Butter,	-	-	£. 55	
Tallow,	-	-	65	
Hides,	-	-	75	
To Caſh,	-	£. 45		
To Hops,	-	95		
To B,	-	55		
B— Sundries Dr. To Sundries,		-	-	195
Caſh,	-	-	45	
Hops,	-	-	95	
A,	-	-	55	
To Butter,	-	55		
To Tallow,	-	65		
To Hides,	-	75		

Queſtion

Queſtion XVIII.

A Buys from *B* 100*l.* worth of Claret, and 50*l.* worth of Vinegar, and pays him 80*l.* in Tobacco, and 70*l.* in Hops? *A. B.*

Anſwer XVIII.

A—Sundries Dr. To Sundries,				£. 150
Claret,			100	
Vinegar,			50	
To Tobacco,		80		
To Hops,		70		
B— Sundries Dr. To Sundries,				150
Tobacco,			80	
Hops,			70	
To Claret,		100		
To Vinegar,		50		

Queſtion XIX.

A Buys from *B* 30*l.* worth of Mace, 35*l.* worth of Nutmegs, 40*l.* worth of Cloves, 45*l.* worth of Cinnamon, of which each keeps an Account General Title Spice in Payment thereof, *A* makes over to *B* one third of Ship *Bonadventure*? *A. B.*

Anſwer XIX.

A— Spice Dr. To Ship *Bonadventure*,		£. 150
B— Ship *Bonadventure*, Dr. To Spice,		150

Queſtion XX.

A Pays 15*l.* Cooperage, and other Charges on his Wine? *A.*

Anſwer XX.

A Wine Dr. To Caſh,	£. 15

Queſtion XXI.

A Pays 50*l.* for his Share of fitting Ship *Bonadventure*? *A.*

Anſwer XXI.

A— Ship *Bonadventure*, Dr. To Caſh,		£. 50*l.*
B— Caſh Dr. to Ship *Bonadventure*,		50

Queſtion XXII.

A Refunds to *B* 6*l.* for Defect in Tobacco formerly ſold him? —Note each of them has the Account of Tobacco cloſed. *A. B.*

Anſwer XXII.

A— Profit and Loſs Dr. To Caſh,		£. 6
B— Caſh Dr. To Profit and Loſs,		6

Queſtion

Queſtion XXIII.

A Refunds to *B* 5*l.* for Defect in Hops, ſold him ſome Time ago? —Note each has ſtill the *Ledger* Account open. *A. B.*

Anſwer XXIII.

A— Hops Dr. To Caſh,	-	£. 5
B— Caſh Dr. To Hops,	-	5

Queſtion XXIV.

A Pays *B* what he owed him for Wares formerly bought on Truſt 110*l.* *A. B.*

Anſwer XXIV.

A— *B* Dr. To Caſh,	-	110
B— Caſh Dr. To *B*,	-	110

Queſtion XXV.

A Pays *B* 100*l.* and takes up his firſt Promiſſary Note? *A. B.*

Anſwer XXV.

A— Notes Payable Dr. To Caſh,	-	£. 100
B— Caſh Dr. To Bills and Notes,	-	100

Queſtion XXVI.

A Pays *B* 100*l.* for *C*'s Bill on him in Favour of *B*? *A. B.*

Anſwer XXVI.

Bills and Notes Dr. To Caſh,	-	£. 100
Caſh Dr. To Bills and Notes,	-	100

Queſtion XXVII.

A aſſigns *B* to pay *D* 77*l.* which *A* owed *D*, which *B* does accordingly? *A. B. D.*

Anſwer XXVII.

A— *D* Dr. To Caſh,	-	£. 77
B— Caſh Dr. To *D*,	-	77

Queſtion XXVIII.

A owes *B* 50*l.* *B* owes *C* 50l. *C* owes *A* 50*l.* *C* gives *A* an Aſſignment for that Sum on *B*, which *B* accepts in Diſcharge of *A*'s Debt to him, and thus all reciprocally give Receipts to each other? *A. B. C.*

Anſwer XXVIII.

A— *B* Dr. to *C*,	-	£. 50
B— *C* Dr. to *A*,	-	50
C— *A* Dr. to *B*,	-	50

Queſtion

Queſtion XXIX.

A happened to have a promiſſary Note of *B*'s of 100*l.* paſſes to *C*, in Payment of his own promiſſary Note, which *B* had, and which *A* takes up from him now? *A. B.*

Anſwer XXIX.

A— Notes payable, Dr. To Bills and Notes,		£. 100
B— The ſame Way,	-	100

Queſtion XXX.

A gives *B* 100*l.* for his Bill on *C*, in Favour of *D*? *A. B.*

Anſwer XXX.

A--- *D* Dr. To Caſh,	-	£. 100
B--- Caſh Dr. To *C*,	-	100

Queſtion XXXI.

A in *Dublin* draws on *C.* of *London*, in Favour of *D* there, a Bill of 50*l.* *A.*

Anſwer XXXI.

A--- *D*, Dr. To *C*,	-	£. 50

Queſtion XXXII.

A owing *B* 150*l.* gives at his Requeſt in Payment of that Debt, his Bill on *C*, which *B* remits to *D*? *A. B.*

Anſwer XXXII.

A— *B* Dr. To *C*,	- -	£. 150
B--- *D* Dr. To *A*,	-	150

Queſtion XXXIII.

A owes *B* 80*l.* pays it 6 Months before the Time, *B* allowing Diſcount, at 6 per Cent. *A. B.*

Anſwer XXXIII.

A--- *B* Dr. To Sundries,	-	£. 80
To Caſh,	£. 77 13 5	
To Profit and Loſs,	2 6 7	

Queſtion XXXIV.

A having 100*l.* due to him from *B*, who fail'd, compounds the Debt taking 60*l.* for the whole? *A. B.*

Anſwer XXXIV.

A--- Sundries Dr. To *B*,	-	£. 100
Caſh,	£. 60	
Profit and Loſs,	40	
B--- *A* Dr. To Sundries,	-	100
To Caſh,	60	
To Profit and Loſs,	40	

Queſtion XXXV.

A having 140*l.* due to him from *B*, who fail'd, compounds the Debt and ſigns a Letter of Licence, for 100*l.* payable in a Year? *A. B.*

Anſwer XXXV.

A--- Profit and Loſs, Dr. To *B*,	-	£. 40
B--- *A*, Dr. To Profit and Loſs,	-	40

Queſtion XXXVI.

A, Diſcounts to *B*, a Bill on *C* of *Cork*, of 100*l.* payable in 4 Months, paying in full 98*l.* *A. B.*

Anſwer XXXVI.

A— Bills and Notes, Dr. To Caſh,	-	£. 98
B— Caſh, Dr. To Bills and Notes,		

Queſtion XXXVII.

A Receives from *C*, of *Cork*, a Bill of 1000 Livres *Tournois*, which *B* had on *D*, of *Paris*, Exch. at 12*d. per* Livre, with Orders to get it diſcounted, which *A* himſelf does, at 1 *per Cent*, keeping it for his own Account, which he adviſes *C*? *A. C.*

Anſwer XXXVII.

A— Bills and Notes, Dr. To *C*,	-	£. 49 10
C— A, Dr. To Bills and Notes,	-	49 10

Queſtion XXXVIII.

A owes *B* 110*l.* in Payment of which he gives *B* a Bill of 100*l. Eng.* on *C*, of *London*, in Favour of *B*, who has not determined how he ſhall diſpoſe of the Bill? *A. B.*

Anſwer XXXVIII.

A— *B*, Dr. To *C*,	-	£. 110
B— Bills and Notes, Dr. To *A*,	-	110

Queſtion XXXIX.

A Receives from *C*, of *London*, a Bill he had of 400 Dollars, at 4*s. per* Dollar, on *D* of *Cadiz*, which Bill *A* intends to negociate here? *A. C.*

Anſwer XXXIX.

A— Bills and Notes, Dr. To *C*,	-	£. 80
C— *A*, Dr. To Bills and Notes,	-	80

Queſtion XL.

A lends *B* 100*l.* on his promiſſary Note of 106*l.* payable in a Year? *A. B*

Anſwer XL.

A—Bills and Notes Dr. to Caſh,	- -	£. 100
B—Caſh Dr. to Notes payable,	- -	100

Queſtion

Queſtion XLI.

A inſures to *B* 500*l.* on *B*'s Ship, the *Providence*, bound to *Leghorn*, receiving in Hand 25*l.* *A. B.*

Anſwer XLI.

A—Caſh Dr. To Inſurance, - - - £. 25
B—Ship *Providence* Dr. To Caſh, - - 25

Queſtion XLII.

A inſures *B* 400*l.* on his Houſe for the Præmium, which is 5*l.* *B* gives his promiſſary Note? *A. B.*

Anſwer XLII.

A—Bills and Notes Dr. To Inſurance, - - £. 5
B—Houſe Dr. To Notes payable, - - - 5

Queſtion XLIII.

B's Ship, the *Providence*, on which *A* inſured 500*l.* is loſt; *A* pays 420*l.* in full? *A. B.*

Anſwer XLIII.

A—Inſurance Dr. To Caſh, - - £. 420
B—Caſh Dr. To Ship *Providence*, - - 420

Queſtion XLIV.

A lends to *B* 100*l.* on Bottomry, to be repaid with 30*l.* Præmium, if *B*'s Ship, the *Betty*, arrives, otherwiſe *A* is to receive nothing? *A.*

Anſwer XLIV.

A—Bottomry Dr. to Caſh, £. 100

Queſtion XLV.

A lends to *B* 200*l.* on Bottomry, to be repaid with 50*l.* Præmium to *John Naſh*, of *Leghorn*, for *A*'s Account, in Caſe *B*'s Ship, the *Catherine*, arrives ſafe? *A.*

Anſwer. XLV.

A—Bottomry Dr. To Caſh, - - - £. 200

Queſtion XLVI.

A lends *B* 300*l.* worth of Wares on Bottomry, to be remitted him with 60*l.* Præmium, in Caſe *B*'s Ship, the *Bleſſing*, arrives at *Alicant*? *A.*

Anſwer XLVI.

A—Bottomry Dr. To Wares, - - £. 300

Queſtion XLVII.

A receives Advice that *B*'s Ship, the *Catherine*, on which *A* lent to *B* 200*l.* (*ſee Queſtion* 45.) is ſafe arrived at *Leghorn*, and that *John Naſh* received for Principal and Profit 250*l.* *A.*

Anſwer XLVII.

A—*John Naſh*, my Account, Dr. To Bottomry, - £. 250

Queſtion XLVIII.

B's Ship, the *Betty*, on which *A* lent 100*l.* *(ſee Queſtion* 44*)* is loſt? *A.*

Anſwer XLVIII.

A—Profit and Loſs Dr. to Caſh,	£. 100

Queſtion XLIX.

A receives Advice that *B*'s Ship, the *Bleſſing*, is ſafe arrived at *Alicant*, together with a Bill of 360*l. Sterling* on Meſſrs. *Dillon*, of *Dublin*, payable at 15 Days Sight for the Principal and Præmium lent on Bottomry to *B*? *(ſee Queſtion* 46.*)* *A.*

Anſwer XLIX.

A——Bills and Notes Dr. To Bottomry,	£. 360

Queſtion L.

A lends to *B* 100*l.* to be repaid as ſoon as *B* thinks proper, with Intereſt, at 6 *per Cent.*——*Note*, *A* requires no Note or Bond. *A. B.*

Anſwer L.

A——*B* Dr. To Caſh,	- - -	£. 100
B——Caſh Dr. To A,	- -	100

Queſtion LI.

A receives from *B* 3*l.* for Half a Year's Intereſt for 100*l.* in Queſtion 50, which *B* ſtill keeps? A. B.

Anſwer LI.

A——Caſh Dr. To Intereſt,	- -	£. 100
B—— Intereſt Dr. To Caſh,	- - -	100

Queſtion LII.

A receives from B 103*l.* for Principal and Half a Year's Intereſt? A. B.

Anſwer LII.

A—Caſh Dr. To Sundries,		- -	£. 103
To B,	-	£. 100	
To Profit and Loſs,	-	3	
B—Sundries Dr. To Caſh,		- -	£. 103
A,	-	100	
Intereſt,	-	3	

Queſtion LIII.

A lends B 500*l.* at Intereſt, at 6 *per Cent. per Ann.* payable half yearly, for which he gives his Bond and Judgment? A. B.

Anſwer LIII.

A——Bonds Dr. To Caſh, - -	£. 500
B——Caſh Dr. to Bonds payable, -	500

Queſtion

Queſtion LIV.

A receives from B 15*l.* for Half a Year's Intereſt? A. B.

Anſwer LIV.

A———	Caſh Dr. To Bonds,	- -	£. 15
B———	Bonds payable Dr. To Caſh,	- -	15

Queſtion LV.

A receives from B 530*l.* for Principal and Intereſt, and cancels B's Bond? A. B.

Anſwer LV.

A———	Caſh Dr. To Bonds,	- -	£. 530
B———	Bonds payable Dr. To Caſh,	-	539

Queſtion LVI.

A, who owes me already 100*l.* charged in my Books, being in Danger of failing, I obliged him to ſecure me the Debt, which he does, by giving B jointly bound along with him for that Sum? A.

Anſwer LVI.

A——— C and B Dr. To A, - - £. 100

End of DOMESTIC ACCOUNTS.

Queſtions in proper Foreign Trade, with Anſwers thereto, as poſted.

Queſtion I.

Bought 100 Tubs of Butter, and ſhip'd in the *Rover Galley*, for *Bourdeaux*, to ſell for my Account, the whole Coſt and Charges I have paid in Ready Money? £. 125

Anſwer I.

Voyage to *Bourdeaux*, *per* the *Rover* Galley, Dr. to Caſh, £. 125

Queſtion II.

Bought from *Wm. Ford*, at 3 Months, 20 Hhds. of Tallow, for 300*l.* ſhip'd them for *Nants* in the *George* of *Dublin*, paying Duty and other Charges, 50*l.* £. 350

Anſwer II.

Voyage to *Nants*, *per* the *George* of *Dublin*, Dr. to Sundries, £. 350

To *William Ford*,	£. 300	
To Caſh,	50	

Queſtion

Queſtion III.

Shipp'd for *London* in the *Ann* and *Mary*, Linen, (mentioned in No. 3, of Domeſtic Accounts,) which ſtands me in already £. 170
Paid Duty and other Charges at ſhipping, . . 10

Anſwer III.

Voyage to *London*, *per* the *Ann* and *Mary* Dr. to Sundries, £. 180
To Linen, - £. 170
To Caſh, - 10

Queſtion IV.

Shipp'd for *Leghorn* in the *William* of *Dublin*, the following Wares,
40 Tubs of Butter bought this Day for ready Money, at 25*s.* *per* Tubb, - - £. 50 00
10 Hhds. of Tallow formerly bought and charged, - 160 00
28 Barrels of Beef, for which I am to pay *Adam Barry*, 68 00
20 Boxes of Candles, each 5 Dozen, at 3*s.* 9*d.* *per* Dozen, received this Day in Barter for Brandy, } 18 15
Paid Duty and other Charges in ready Money, 20 00
The Freight of my Ship I reckon for this Cargo, 50 00
366 15

Anſwer IV.

Voyage to *Leghorn*, *per* the *Wm.* of *Dublin*, Dr. to Sundries, £. 366 15
To Caſh for 40 Tubs of Butter, paid Duty, &c. £. 70 00
To Tallow for 10 Hhds. - 160 00
To *Adam Barry*, for 28 Barrels of Beef, - 68 00
To Brandy given in Barter for Candles, - 18 15
To Ship *William* of *Dublin*, . - 50 00
366 15

Queſtion V.

Shipp'd for *Bilboa* in the *James* of *Cork*, the following Goods, *viz.*
2400lb. tann'd Sole Leather, formerly bought and charged, £. 70
2400lb. Do. upper Leather, received this Day from *B*, in Part of his Debt, at 6*d.* ½ *per* - } 65
Paid Duty, &c. till on Board, - 15
The Freight of which 1-3 is mine, and 2-3 *Adam Barry's*, 30

Anſwer V.

Voyage to *Bilboa*, *per* the *James* of *Cork*, Dr. To Sundries, £. 180
To tann'd Sole Leather, 2400lb. £. 70
To *B*, for do. upper Leather, 2400lb. at 6*d.* ½ *per* lb. 65
To Caſh, paid Duty, &c. - 15
To *Adam Barry* for his 2-3, - 30

Queſtion

Queſtion VI.

Paid Meſſrs. *Dillon*, of *Dublin*, a Bill of 15*l.* drawn on me in their Favour, by Meſſ. *Dillon* of *London*, for the Præmium and other Charges of inſuring on the aforeſaid Wares 180*l.* and 120*l.* on my 1-3 do. Ship the *James* of *Cork*? £. 15

Anſwer VI.

Sundries Dr. to Caſh,	-	£. 15
Voyage to *Bilboa*,	£. 9	
Ship *James* of *Cork*,	6	

Queſtion VII.

The *Rover Galley*, bound for *Bourdeaux*, on board of which I had 100 Tubs of Butter, is loſt and nothing ſaved? £. 125

Anſwer VII.

Profit and Loſs Dr. to Voyage to *Bourdeaux*, £. 125

Queſtion VIII.

Patt. Archer, of *Nants*, adviſes me that he has received my 20 Hhds. of Tallow, formerly conſigned to him in the *George* of *Dublin*, and ſold them for ready Money, the neat Proceed amounting to £. 425

Anſwer VIII.

Patt. Archer, of *Nants*, my Account Dr. to Voyage to do. Place, per the *George* of *Dublin*, £. 425

Queſtion IX.

Lau. Lawſon, of *London*, adviſes me that he has received the Linen which I formerly conſigned to him in the *Ann* and *Mary*, for my Account, but that he has ſold none as yet?

Anſwer IX.

I make no Poſt until I get an Account of Sales.

Queſtion X.

John Naſh, of *Leghorn*, adviſes me that a great part of the Wares which I formerly conſigned to him in the *William* of *Dublin*, was thrown overboard in a Storm, as appears by the Maſter's Proteſt. That the Ship arrived ſafe with the Remainder, and that he ſold them, half on Truſt, and half for ready Money, the Neat Proceed amounting to £. 240

Anſwer X.

Sundries Dr. to Voyage to *Leghorn*,		£. 366 15
Profit and Loſs,	£. 26 15	
John Naſh, my Account,	240 00	

Queſtion

Queſtion XI.

The *James* of *Cork*, bound for *Bilboa*, on which I got inſured 300*l.* for my Share of the Ship and Cargo, being loſt, *Lau. Lawſon* has received from the Inſurers, 252*l.* in full, *viz.* 151*l.* 14*s.* for the Leather, and 100*l.* 6*s.* for my one third of the Ship? £. 252

Anſwer XI.

Lau. Lawſon, of *London*, my Account Dr. to Sundries, £. 252
To Voyage to *Bilboa*, *per* the *James* of *Cork*, £. 151 14
To Ship *James* of *Cork*, 100 6

Queſtion XII.

Lau. Lawſon has ſent me an Account Sales of my Linen mentioned in No. 3 and 9, and in Return of the Neat Proceeds, has ſent me a Bill of Meſſrs. *Dillon* of *London*, on Meſſrs. *Dillon* of *Dublin*, for 225*l.* which they have accepted payable in 2 Months. I have not determined whether I ſhall nego iate this Bill or not? £. 225

Anſwer XII.

Bills and Notes, Dr. to Voyage to *London*, *per* the *Ann* and *Mary*, - - £. 225

Queſtion XIII.

Patt. Archer, of *Nants*, adviſes me that he has been obliged to make 10*l.* Abatement for Defect in my Tallow formerly ſold by him, No. 8.—Note the Account of the Voyage is cloſed. £. 10

Anſwer XIII.

Profit and Loſs Dr. to *Patt. Archer*, my Account, £. 10

Queſtion XIV.

Lau. Lawſon, of *London*, adviſes me of 5*l.* Charges on my Linen which he omitted in the Account of Sales, for which I credited the Voyage?—Note the Account of this Voyage is not cloſed. £. 5

Anſwer XIV.

Voyage to *London*, *per* the *Ann* and *Mary*, Dr. to *Lau. Lawſon*, my Account, - - £. 5

Queſtion XV.

John Naſh, of *Leghorn*, adviſes me that one of the Perſons to whom he formerly ſold my Wares on Truſt, No. 10, died in ſuch Circumſtances that the Debt is entirely loſt, the Loſs is £. 15

Anſwer XV.

Voyage to *Leghorn*, *per* the *William* of *Dublin*, Dr. to *John Naſh*, my Account, - £. 15

Queſtion

Queſtion XVI.

Patt. Archer of *Nants*, adviſes me that he has according to my Orders, ſhipp'd in the *Lion* of *Liverpoole*, for this place for my Account, 37 Pipes of Brandy, the whole Coſt and Charges amount to £. 200

Anſwer XVI.

No Poſt till the Goods arrive.

Queſtion XVII.

Patt. Archer of *Nants* adviſes me that, according to my Orders, he has ſhipp'd in the *George* of *Dublin*, 40 Pipes of Brandy, and conſigned them to *Lau. Lawſon* of *London*, to ſell for my Account, the whole Coſt and Charges ſtill on Board, amounting to £. 215

Anſwer XVII.

Voyage to *London*, *per* the *George* of *Dublin*, Dr. to *Patt. Archer*, my Account, £. 215

Queſtion XVIII.

Lau. Lawſon of *London*, has ſent me an Account Sales of 40 Pipes of Brandy, No. 17, the Neat Proceed amounting to 220*l. Eng.* at 10*l. per* Ct. that, according to my Orders, he has ſhipp'd in return thereof, in the *George* of *Dublin* for *Cork*, 500*lb.* of Green Tea, and 500*lb.* of Bohea Tea, conſigned to *Daniel Mc. Namara*, there to ſell for my Account? £. 242

Anſwer XVIII.

Voyage to *Cork*, *per* the *George* of *Dublin*, Dr. to Voyage to *London*, *per* Ditto Ship, £. 242

Queſtion XIX.

I received from on Board the *Nativity* of *Wexford*, 10 Tun of Claret, conſigned to me by *Peter Laroche* of *Bourdeaux*, according to my Orders, and for my Account, the Coſt, &c. till on Board as *per* Invoice is *Sterling*, £. 220

Paid Duty here at 14*l. per* Tun, 140

Anſwer XIX.

Claret, Dr. to Sundries,		£. 360
To *Peter Laroche*, my Account,	£. 220	
To Caſh, paid Duty, &c.	140	

Queſtion XX.

Lau. Lawſon of *London*, adviſes me that he has paid for my Account, the Draft of *Peter Laroche* of *Bourdeaux*, in Favour of *Meſſ. Dillon* of *London*, for 200*l. Eng.* at 10 *per* Ct. makes *Iriſh*, £. 220

Anſwer XX.

Peter Laroche, my Account, Dr. to *Lau. Lawſon*, my Account, £. 220

Queſtion XXI.

Received Advice that the *Dolphin* is loſt in her Way hither from *Cadiz*, I had on Board Oranges, Lemons and Olives, to the Value of a 100*l.* ſhip'd and conſigned to me by *Edward Hall* of *Cadiz*, according to my Orders, and for my Account? £. 100

Anſwer XXI.

Profit and Loſs, Dr. to *Edward Hall*, my Account, £. 100

Queſtion XXII.

Drawn on *John Naſh* of *Leghorn*, a Bill of 100*l. Sterling*, payable to the Order of *William Clancy* of *Dublin*, who paid me the whole Value in Ready Money? £. 100

Anſwer XXII.

Caſh Dr. to *John Naſh*, of *Leghorn*, my Account, £. 100

Queſtion XXIII.

Received from on Board the *Eagle* of *Wexford*, 40 Cheſts of *Florence* Wine, and 20 Ditto Oil, ſhip'd by *John Naſh* of *Leghorn*, and conſigned to me for my Account, the whole Coſt, &c, there £. 125
Paid Duty, &c. £. 7
Sold ſaid Wares immediately to *Owen Brady*, for 150*l.* and received in Payment, his Note payable at 4 Months, £. 150

Anſwer XXIII.

Bills and Notes, Dr. to Sundries,		£. 150
To *John Naſh*, my Account,	£. 125	
To Profit and Loſs,	18	
To Caſh,	7	

Queſtion XXIV.

Paid the Maſter of the *Eagle* the Freight and other Charges on the *Florence* Wine and Oil, received lately and ſold? £. 10

Anſwer XXIV.

Charges, Dr. to Caſh, £. 10

Queſtion XXV.

Received from on Board the *Jeremiah* of *Nants*, 10 Pipes of Brandy conſigned to me by *Patt. Archer*, for my Account, who alſo adviſes me that he has drawn for my Account on Meſſrs. *Dillon*, of *London*, for the Amount thereof 2600 Livres *Tournois*, at 32*d. per* Δ is 115*l.* 11*s.* 1*d.* 1-3 Exchange, between *London*, and *Dublin*, at 10*l. per* Ct. is here, £. 127 2 2 *f.*

Anſwer XXV.

Brandy Dr. to Meſſrs. *Dillon*, of *London*, my Account, £. 127 2 2 *f.*

The End of Proper Foreign Trade.

Queſtion

Queſtions of Factorage Accounts, with Anſwers thereto, as poſted.

Queſtion I.

Received from on Board the St. *Lewis*, of *Bourdeaux*, 20 Tun of Claret, conſigned to me by *Peter Laroch*, of Do. Place to ſell for his Account,
Paid Duty and other Charges, £. 340

Anſwer I.

Peter Laroche, his Account Claret, Dr. to Caſh, £. 340

Queſtion II.

Sold for Ready Money, one Tun of *Laroche's* Claret, £. 40

Anſwer II.

Caſh Dr. to *Laroche*, his Account, Claret, £. 40

Queſtion III.

Sold *A*, in Account, 1 Tun of *Laroche's* Claret, £. 42

Anſwer III.

A, Dr. to *Laroch*, his Account Claret, £. 42

Queſtion IV.

Sold to *B*, at 1 Month, 1 Tun of *Laroche's* Claret, £. 42

Anſwer IV.

B, Dr. to *Laroche* his Account Claret, £. 42

Queſtion V.

Sold to *C*, on his Note, 1 Tun of *Laroche's* Claret, £. 42

Anſwer V.

Bills and Notes, Dr. to *Laroche*, his Account Claret, £. 42

Queſtion VI.

Sold to *D*, in Payment of my own Note, 1 Tun of *Laroche's* Claret, £. 42

Anſwer VI.

Notes payable Dr. to *Laroche*, his Account Claret, £. 42

Queſtion VII.

Sold to *E*, in Payment of *A's* Bill on me in *E's* Favour, 1 Tun of *Laroche's* Claret, £. 42

Anſwer VII.

A Dr. to *Laroche*, his Account Claret, £. 42

Queſtion VIII.

Sold to *F*, 2 Tun of *Laroche*'s Claret, at 42*l. per* Tun, for 60 Tubs of Butter, which *Laroche* ordered me to buy for his Account, £. 84

Anſwer VIII.

Laroche his Account Dr. to his Account Claret, £. 84

Queſtion IX.

Sold to *G*, 2 Tun of *Laroche*'s Claret, at 40*l. per* Tun, for 400 Gallons of Rum, which I had Occaſion for, £. 80

Anſwer IX.

Rum Dr. to *Laroche*, his Account Claret, £. 80

Queſtion X.

Bartered 4 Tun of *Laroche*'s Claret, at 40*l. per* Tun for my own Beef, *Laroche* having ordered me to buy Beef for his Account,

Anſwer X.

Claret Dr. to Beef, £. 160
Laroche his Account Dr. to his Account Claret, 160

Queſtion XI.

Taken to my Account the remaining 6 Tun of Claret, at 40*l. per* Tun, £. 240

Anſwer XI.

Claret Dr. to *Laroche*'s Account Claret, £. 240

Queſtion XII.

Shipp'd for *Laroche*'s Account for *Bourdeaux*, the Butter and Beef mentioned in No. 8 and 10,
Paid Duty at Shipping, £. 10

Anſwer XII.

Laroche, his Account Dr. to Caſh, £. 10

Queſtion XIII.

Being to ſend *Laroche* an Account Sales of his Claret, and to cloſe the Account I have charged the after Charges not poſted hitherto, which amount to £. 8 0
My Commiſſion on the whole total Sales, (814*l.*) at 2½ *per Ct.* 20 7
So that deducting all the Charges from the total Sales, the neat Proceed, 445 13

Anſwer XIII.

Laroche, his Account, Claret Dr. to Sundries, £. 474

To Caſh,	£. 8	0
To Commiſſion,	20	7
To *Laroche*, his Account,	445	13

Queſtion

Queſtion XIV.

My Commiſſion on the Butter and Beef, (No. 12) 244*l.* at 2 ½ *per Cent.* for *Laroche*'s Account, £. 6 2

Anſwer XIV.

Laroche, his Account Dr. to Commiſſion, £. 6 2

Queſtion XV.

After cloſing *Laroche*'s Account Claret, and ſending the Account Sales, I find an Omiſſion of 4*l.* Charges on do. Claret, neat Proceed,

Anſwer XV.

Laroche, his Account Dr. to Caſh, £. 4

Queſtion XVI.

Bought for ready Money, by Order, and for Account of *Laroche*, 5 Tun Tallow, at 30*l. per* Tun, ſhipp'd for *Bourdeaux* in the *Rover*, to the Conſignation of do. paying Duty, &c. 20*l.* £. 170

Anſwer XVI.

Laroche, his Account Dr. to Caſh, £. 170

Queſtion XVII.

My Proviſion on the Tallow ſent *Laroche*, 170*l.* at ½ *per Cent*, is, £. 4 5

Anſwer XVII.

Laroche, his Account Dr. to Commiſſion, £. 4 5

Queſtion XVIII.

Since the cloſing of *Laroche*'s Account Claret, I have made an Abatement for Defect thereon, and refunded to the Buyer, £. 5

Anſwer XVIII.

Laroche, his Account Dr. to Caſh, £. 5

Queſtion XIX.

Remitted to *Laroche*, 200*l.* part of the neat Proceed of his Claret, £. 200

Anſwer XIX.

Laroche, his Account Dr. to Caſh, £. 200

Queſtion XX.

Remitted to Meſſ. *Dillon* and Co. of *London*, Meſſ. *Dillon* of *Dublin*, for Account of *Peter Laroche*, the Balance of his Account current Value paid to Meſſ. *Dillon* of *Dublin*, Caſh, £. 46 6

Anſwer XX.

Laroche, his Account Dr. to Caſh, £. 46 6

Queſtion XXI.

Received from on board the St. *Laurence* of *Rochelle*, 10 Pipes of Brandy, Quantity 1000 Gallons, conſign'd to me by *Lewis Martin*, of do. Place, to ſell for his Account,
Paid Duty and other Charges, £. 125

Anſwer XXI.

Lewis Martin of *Rochelle*, his Account Dr. to Caſh, £. 125

Queſtion XXII.

Sold to *A*, 2 Pipes of *Martin*'s Brandy, Quantity 200 Gallons, at 4*s. per* Gallon, £. 40

Anſwer XXII.

Caſh Dr. to *Lewis Martin*, his Account, £. 40

Queſtion XXIII.

Sold to *B*, 2 Pipes of *Martin*'s Brandy, each containing 100 Gallons at 4*s.* 2*d. per* Gallon, payable at 3 Months, £. 41 13 4

Anſwer XXIII.

B Dr. to *Martin*'s Account Brandy, £. 41 13 4

Queſtion XXIV.

Sold to *C*, 2 Pipes of *Martin*'s Brandy, each containing 100 Gallons at 4*s.* 3*d. per* Gallon, half in ready Money, the other half payable at one Month, £. 42 10

Anſwer XXIV.

Sundries Dr. to *Martin*'s Account Brandy, £. 42 10
Caſh received, £. 21 5
C for the reſt, 21 5

Queſtion XXV.

Taken to my Account the Remainder of *Martin*'s Brandy, containing 400 Gallons, at 4*s. per* Gallon, £. 80

Anſwer XXV.

Brandy Dr. to *Lewis Martin*'s Account Brandy, £. 80

Queſtion XXVI.

The ſaid Pipes being overguaged 5 Gallons in each, I've abated to every Buyer accordingly before the Account was cloſed, *viz.* To *A* I have refunded £. 2

Anſwer XXVI.

Lewis Martin, his Account, Brandy Dr. to Caſh, £. 2

Queſtion XXVII.

To *B* I have made an Abatement in the Account, the Money not being due, £. 2

Anſwer XXVII.

Lewis Martin, his Account, Brandy Dr. to *B*, £. 2

Queſtion

Queſtion XXVIII.

To *C* I have abated 2*l.* 2*s.* 6*d.* and received the Remainder of his Debt, £. 19 2 6

Anſwer XXVIII.

Sundries Dr. to *C*,		£. 21 5
Caſh,	£. 19 2 6	
Lewis Martin, his Account Brandy,	2 2 6	

Queſtion XXIX.

Made the like Abatement to myſelf on each of the 4 Pipes, £. 4

Anſwer XXIX.

Lewis Martin, his Account, Brandy Dr. to Brandy, £. 4

Queſtion XXX.

Paid out further Charges on *Lewis Martin*'s Brandy, £. 5 10

Anſwer XXX.

Lewis Martin, his Account, Brandy Dr. to Caſh, £. 5 10

Queſtion XXXI.

My Proviſion on the Sales of *Martin*'s Brandy, 204*l.* 3*s.* 4*d.* at 2 ½ *per Cent.* is £. 5 2 1

Anſwer XXXI.

Lewis Martin, his Account, Brandy Dr. to Commiſſion, £. 5 2 1

Queſtion XXXII.

The neat Proceed of *Martin*'s Brandy, which cloſes the Account is, £. 58 7 1

Anſwer XXXII.

Lewis Martin, his Account Dr. to his Account, £. 58 7 1

Queſtion XXXIII.

Bought of *William Ford*, for Account of *Lewis Martin*, 3 Tun of Tallow, at 30*l.* *per* Tun, £. 90

Paid him in ready Money,	£. 60 0 0	
The Remainder I am to pay in 3 Months,	30 0 0	
Shipp'd theſe Wares immediately in the *Betty* for *Rochelle*, to the Conſignation of *Lewis Martin*, and for his Account, paying Charges at Shipping,	4 10 0	
My Commiſſion on this Cargo at 2 ½ *per Cent*, is	2 7 3	
The Whole is	96 17 3	

Anſwer XXXIII.

Lewis Martin, his Account Dr. to Sundries,		£. 96 17 3
To Caſh,	£. 64 10 0	
To *William Ford*,	30 0 0	
To Commiſſion,	2 7 3	

Queſtion

Queſtion XXXIV.

Paid ready Money for inſuring 180*l.* on *Laroche*'s Tallow, (No. 16) £. 3 12

Anſwer XXXIV.

Peter Laroche, his Account Dr. to Caſh, £. 3 12

Queſtion XXXV.

Inſured by *Lewis Martin*'s Directions, his 3 Tun Tallow, the Præmium being £. 2

Anſwer XXXV.

Lewis Martin, his Account Dr. to Inſurance, £. 2

Queſtion XXXVI.

Paid Meſſrs. *Dillon* and Sons, a Bill of *Lewis Martin*'s on me in their Favour for £. 45

Anſwer XXXVI.

Lewis Martin, his Account Dr. to Caſh, £. 45

Queſtion XXXVII.

Paid *William Ford* what was due for *Lewis Martin*'s Account, £. 30

Anſwer XXXVII.

Lewis Martin, his Account of Brandy Dr. to Caſh, £. 30

Queſtion XXXVIII.

Suppoſe without any Directions from *Martin*, I diſcount the 30*l.* and pay in full £. 29 10

Anſwer XXXVIII.

William Ford Dr. to Sundries,		£. 30
To Caſh,	£. 29 10	
To Profit and Loſs,	10	

Queſtion XXXIX.

Suppoſe by *Martin*'s Directions I diſcount the £. 30

Anſwer XXXIX.

William Ford Dr. to Sundries,		£. 30
To Caſh,	£. 29 10	
To *Lewis Martin*, his Account,	10	

Queſtion XL.

Received from *William Clancy* by Order of *Garret Walſh* of *Nants*, to be laid out on his Account, £. 100

Anſwer XL.

Caſh Dr. to *Garret Walſh*, his Account, £. 100

Queſtion

Queſtion XLI.

B mentioned (No. 4,) pays me what he owed for *Laroche's* Claret, £. 42

Anſwer XLI.

Caſh Dr. To *B.* - - 42

Queſtion XLII.

B—mentioned (No. 23.) diſcounts to me the 41*l.* 13*s.* 4*d.* which he owed for *Lewis Martin*'s Brandy, and pays in full, the Abatement being made on *Martin*'s Account, - £. 39

Anſwer XLII.

Sundries Dr. To *B.*	-	-	41 13 4
Caſh, -	£. 39		
Lewis Martin, his Account, -	2 13 4		

Queſtion XLIII.

Suppoſe in the laſt Queſtion the Abatement had been made on my Account as being in Need of Money, and that I receive in full, - - £. 39

Anſwer XLIII.

Sundries Dr. to *B.*	-	-	41 13 4
Caſh, -	-	£. 39 0 0	
Profit and Loſs	-	2 13 4	

Queſtion XLIV.

Suppoſe *B* died, and the Debt be loſt beyond Recovery, £. 41 13 4

Anſwer XLIV.

Lewis Martin, his Account, Dr. To *B.* - 41 13 4

Queſtion XLV.

By Orders of *Patt. Archer* of *Nants*, I bought for ready Money at the Cuſtom-houſe Auction 10 Pipes of his Brandy that had been taken by the *Dublin* Privateer, - £. 300.

Anſwer XLV.

Patt. Archer of *Nants* his Account Dr. to Caſh, - 300

Queſtion XLVI.

By Order of *John White* of *Rochel*, I have given Orders to my Correſpondent *Lau. Lawſon*, to ſend me a Parcel of Teas to ſell for Account of ditto *White*, which Teas I have received this Day, the Amount as *per* Invoice, being 400*l. Engliſh*, at 8 3-4 *per Cent.* - - £. 435

Paid Duty and other Charges here, - 350

Anſwer XLVI.

John White of *Rochel*, his Account Teas, Dr. To Caſh, 350

Queſtion XLVII.

Ship'd in the Providence, *A. B.* to *Galway*, 40 Pipes of *Patt. Archer*'s Brandy, to the Addreſs of my Correſpondent *Patt. Lynch*, to be ſold for Account of Ditto *Archer*. -
Paid Charges at ſhipping. - - £. 12

Anſwer XLVII.

Patt. Archer his Account Brandy, Dr. to Caſh. - 12

Queſtion XLVIII.

Receiv'd from *Patt. Lynch* of *Galway* an Account, Sales of *Patt. Archer*'s, 4 Pipes of Brandy, the neat Proceed amounting to - - - £. 145

Anſwer XLVIII.

Patt. Lynch of *Galway*, for Account of *Patt. Archer*, Dr. to Do. *Archer* his Account Brandy, - 145

Queſtion XLIX.

Paid *C D*, in ready Money the Draft of *Lau. Lawſon*, for the Amount of *John White*'s Tea, being 400*l. Engliſh* Exchange at 8 3-4 *per Cent.* is, - - £. 435

Anſwer XLIX.

Lau. Lawſon of *London*, for Account of *John White*, Dr. to Caſh, - - 435

End of Factorage ACCOUNTS.

QUESTIONS *in* COMPANY ACCOUNTS *with Anſwers thereto as Poſted.*

Queſtion I.

A buys from *B* a Ship called the *Swan*, for 360*l.* 2-3rds, for *A*'s Account, 1-3rd, for *B*'s Account, each paying his Share in ready Money? *A. B.*

Anſwer I.

A—Ship *Swan* Dr. to Caſh for my 2-3rds, - £. 240
B—*the ſame Way*, - -

Queſtion II.

A pays 60*l.* for refitting Ship *Swan*, - *A. B.*

Anſwer II.

A—Sundries Dr. To Caſh, - - £. 60
Ship the *Swan*, for my 2-3rds, - £. 40
B for his 1-3rd, - - 20
B—Ship the *Swan* Dr. to *A.* for my 1-3rd, 20

Queſtion

Queſtion III.

A receives 100*l.* for the Freight of Ship the *Swan* - *A. B.*

Anſwer III.

A—Caſh Dr. to Sundries,				100
To Ship the *Swan* for my 2-3rds,	£. 66	13	4	
To *B.* - -	£. 33	6*s.*	8*d.*	
B—*A*, Dr. To Ship the *Swan* for my 1-3rd,	33	6	8	

Queſtion IV.

B Advances *A* 200*l.* to be laid out in buying Goods as *A.* thinks proper for their joint Accounts each one half, - *A. B.*

Anſwer IV.

A—Caſh, Dr. to *B*, - -	£.	200
B—*A*, Dr. to Caſh, - -		200

Queſtion V.

A lays out 300*l.* in buying Linen for his own and *B*'s Account, each one Half? *A. B.*

Anſwer V.

A—Sundries Dr. To Caſh, - -			£. 300
Linen in Company, I. for my Half -	£. 150		
B for his Half, - -	150		
B—Adventure in Company with *A*, Dr. To *A.* -			150

Queſtion VI.

A buys for Account of Company I. each one Half, 150*l.* worth of Beef, of which he pays in ready Money 100*l.* *B* the Remainder? *A. B.*

Anſwer VI.

A—Sundries Dr. To Sundries, - -			£. 150
Beef, in Company, I. for my Half,	£. 75		
B for his Half, - -	75		
To Caſh, - 100			
To *B*, - 50			
B—Adventure in Company with *A*, Dr. to Sundries,			£. 75
To Caſh, - £. 50			
To *A*, - 25			

Queſtion VII.

A Buys for Account Company I. each one Half, 200*l.* worth of Tallow, each paying his Share in Ready Money? *A. B.*

Anſwer VII.

A—Tallow in Company I. Dr. to Caſh, -	£.	100
B—Adventure in Company with *A* Dr. Caſh, -		100

Queſtion VIII.

A ſhips in the *Ann* of *Dublin* for Account of Company I. each one Half, tann'd Leather juſt bought by him for ready Money, worth, - - - £. 200
Duty and other Charges paid by Ditto, - 4
His Commiſſion at 2 1-2 *per Cent.* - - 5 2
£. 209 2
—Of this *B* pays Nothing as yet,

Anſwer VIII.

A—Sundries Dr. to Sundries, - £. 209 2
Voyage to *Nants per* the *Ann* of *Dublin* in Co. I. for my Half, - - 104 11
B for his Half, - - 104 11
To Caſh, - - £. 204
To Commiſſion, - - 5 2
B—Adventure in Co. with *A*, Dr. To *A*, - £. 104 11

Queſtion IX.

A receives from *B*. his Share of the aforeſaid Cargoe, £. 104 11

Anſwer IX.

A—Caſh Dr. to *B*, - £. 104 11
B—*A*, Dr. To Caſh, - - £. 104 11

Queſtion X.

A Ships in the *Mary* of *Dublin* for *Rouen* for Account, Company I. Beef (No. 6.) which coſt, - - £. 150
Tallow (No. 7.) which coſt, - - 200
Duty and other Charges paid by *A*, - 15
A's Commiſſion on the Whole at 2-½ *per Cent.* (365*l.*) is 9 2 6
The Amount of the Cargoe, - - £. 374 2 6
Of which *A*'s Share is - £. 187 1 3
B's Share of which he pays Nothing, 187 1 3

Anſwer X.

A—Sundries Dr. To Sundries, - - £. 374 2 6
Voyage to *Rouen per* the *Mary* in Co. I. for my Half, - 187 1 3
B for his Half, - 187 1 3
To Beef in Co. I. £. 75 0 0
To Tallow in Ditto, Co. 100 0 0
To Caſh, - - 15 0 0
To Commiſſion, - 9 2 6
To *B*. - - 175 0 0
B—Adventure in Co. with *A*, Dr. To Sundries, - £. 187 1 3
To Adventure in Do. Co. 175 0 0
To *A*, 12 1 3

Queſtion

Queſtion XI.

A ſhips for Account Co. I. in the *Swan* for *London*, Linen, (No. 5.) which coſt, - £. 300
More put in by *B*, formerly charged in *B*'s Books and now valued at - - - 160
Charges paid by *A* at ſhiping, - - 8
The Freight is, - - 6
A's Commiſſion on the Whole at 2 1-2 *per Cent.* is - 11 17

£. 485 17

Anſwer XI.

A—Sundries Dr. To Sundries, - £. 485 17
Voyage to *London* in Co. I. in the *Swan*, for my Half, 242 18 6
B for his Half, - 242 18 6
To Linen, Co. I. - £. 150
To Caſh, - 8
To Commiſſion, - 11 17
To Ship the *Swan*, - 4 0
To *B*, 312 0
B—Sundries, Dr. To Sundries, - - 312
Adventures in Co. with *A* for my Half 242 18 6
A, - - 60 1 6
To Adventure in Co. Do. - 150
To Linen, - - 160
To Ship the *Swan*, - 2

Queſtion XII.

A receives *per* the *Eagle*, from *Peter Laroche* of *Bourdeaux*, 40 Tun of Claret for Account Do. *A*, and *B*, each ½ the Coſt, &c. till on Board, as *per* Invoice, - - £. 600
A pays Duty and Charges here, - 640

Anſwer XII.

Sundries Dr. to *Peter Laroche* of *Bourdeaux*, for Co. I. our Account, - - £. 600
Claret in Co. I. for my Half - £. 300
B, for his ½, - - 300
Claret from *Bourdeaux* Dr. To Caſh, - - £. 640
B—Adventure in Co. with *A*, Dr. to *A*, - £. 300

Queſtion XIII.

A gives *C* an Aſſignment on *B* for 120*l.* which *B.* pays, *A. B.*

Anſwer XIII.

A—*C*, Dr. To *B*. - - £. 120
B—*A*. Dr. To Caſh, - - 120

Queſtion

Queſtion XIV.

Peter Laroche of *Bourdeaux* draws on *A* of *Dublin* a Bill of £. 600 in Favour of *D*, on Account of the Claret, (No. 12.) *A* accepts the Bill, and pays it as follows, *viz.*

In Ready Money for his own Half, - £. 300
His Bill on *B* for *B*'s Half, who pays in ready Money - 300

Anſwer XIV.

A—*Peter Laroche* of *Bourdeaux* for Co. I. Our Account Dr. to Sundries, - - £. 600
To Caſh, - £. 300
To *B*. - - 300
B—*A*, Dr. To Caſh, - - £. 300

Queſtion XV.

A—Sells at 4 Months, 2 Tun of Claret belonging to Co. I. at 40*l. per* Tun, 80*l.* *A.*

Anſwer XV.

A—*E*, Dr. To Claret in Co. I. - - £. 80

Queſtion XVI.

A Sells 4 Tun of Do. Claret at 40*l. per* Tun for ready Money - - - £. 160

Anſwer XVI.

A—Caſh Dr. To Claret, in Co. I. - 160

Queſtion XVII.

A Sells to *B*, his Partner, on Account, 5 Tun of Do. Claret, at 36*l. per* Tun, - - £. 180

Anſwer XVII.

A—*B*, Dr. to Claret in Co. I. - - 90
B—Claret Dr. To *A*, - - 90

Queſtion XVIII.

A receives from *N* of *Nants* an Account, Sales of tann'd Leather mentioned (No. 8.) ſhip'd on Account of Co. I. The neat Proceed being - - £. 250
A. B.

Anſwer XVIII.

A—*N* of *Nants*, for Co. I. our Account Dr. to Sundries, £. 250
To Voyage to Do. Place in Co. I. for my Half £. 125
To *B*. for his Half - - 125
B—*A*, Dr. To Adventure in Co. with *A*, - 125

Queſtion

Queſtion XIX.

A receives from *R* of *Rouen*, an Account Sales of Beef and Tallow, ſhiped (No. 10.) in the *Mary* for Co. I. the neat Proceed, being 450 *l.* for which *R* ſends to *A* by the ſame Poſt, a Bill on *B*, the Partner who owed *R* ſo much, which *B* accepts?

Anſwer XIX.

A—*B*, Dr. to Voyage to *Rouen*, in Co. I. for my Half,		£. 225
B—*R*, of *Rouen*, Dr. to Sundries, -	£. 450	
To Adventure in Co. with *A* for my Half, -		225
To *A* for his Half, - - -		225

Queſtion XX.

A receives from *L* of *London*, an Account Sales of Linen, ſhiped (No. 11.) in the *Swan* for Account Co. I. the neat Proceed, amounting to 600 *l.* together with the following Wares, ſhip'd in Return, and now received *per* Ditto, Ship for Account Ditto, Company?

20 Bags of Hops, - - -	£. 270
6 Cheſts of Tea, - - - - -	270
Duty and other Charges here, - -	100

Anſwer XX.

A—Wares from *London*, in Co. I. Dr. to Voyage, to Ditto, place in Co. I. *per* the *Swan*, - -	£. 300
B—Adventure in Co. with *A* Dr. to Adventure in Ditto, Co.	300
Wares from *London*, in Co. I. Dr. to Caſh, -	100

Queſtion XXI.

A, *C*, and *D*, Co. II. join in Partnerſhip each, 1-3, put in as follows; *C* put in Tallow formerly bought, and charged worth, - - - - - £. 150
D put in Hides now received in Barter for Rum, - 120
A put in Butter juſt bought for ready Money, - 100
A ſhips thoſe Wares in the *Swan* for *Cadiz*, paying Duty, &c. 50

£. 420

Each Partner's Share amounts to, £. 140? *A*, *C*, *D*,

Anſwer XXI.

A—Sundries Dr. to Sundries, - -		£. 420
Voyage to *Cadiz*, *per* the *Swan* in Co. II for my 1-3rd,	£. 140	
C for his 1-3rd, - - -	140	
D for his 1-3rd, - - -	140	
To *C*, - -	£. 150	
To *D*, - - -	120	
To Caſh, - -	150	
Sundries Dr. to Tallow, -		£. 150
Adventures in Co. with, *A*, and *D*, Dr. to Sundries,		£. 140
To Rum, - -	£. 120	
To *A*, - - -	20	

Queſtion

Queſtion XXII.

A Receives from *Hall* of *Cadiz*, an Account Sales of the Wares ſhip'd (No. 21.) in the *Swan*, for Account Co. II. the Neat Proceed amounting to 510 *l.* *Hall* alſo adviſes *A*, that he has, according to his Orders, ſhip'd in Ditto, Ship for *London*, for Account Ditto, Co. in Return of Part of the Neat Proceed as much *Alicant* Wine, as amounted to 300 *l.* *A*, *C*, *D*?

Anſwer XXII.

A—*Hall* of *Cadiz*, for Co. II. our Account Dr. to Sundries, £. 510
To Voyage to Ditto, place *per.* the *Swan*, Co. 2, for my 1-3, 170
To *C* for his 1-3rd, - £. 170
To *D* for his 1-3rd, - 170
Sundries Dr. to *Hall*, Co. II. our Account, - 300
Voyage to *London*, *per* the *Swan*, in Co. II. for my 1-3rd, 100
C for his 1-3rd, - £. 100
D for his 1-3rd, - - 100
C—Sundries Dr. to Adventure, in Co. with *A* and *D*, 170
Adventure in Co. with, *A* and *D* for my 1-3rd, £. 100
A— - - - - 70
D—*the ſame way*,

Queſtion XXIII.

A charges for the Freight of both Cargoes in the *Swan*, that to *Cadiz*, and that to *London*, for the former 60 *l.* for the latter 40 *l.* *A*, *B*, *C*, *D*?

Anſwer XXIII.

Sundries Dr. to Sundries, - - £. 100

	l.	*s.*	*d.*
Voyage to *Cadiz*, &c. in Co. II. for my 1-3,	20	0	0
Voyage to *London*, &c. in Ditto, for my 1-3,	13	6	8

	l.	*s.*	*d.*	
C for his 1-3rd, -	33	6	8	
D for his 1-3rd, - -	33	6	8	
To Ship the *Swan*, -	66	13	4	
To *B*, - -	33	6	8	
B—*A*, Dr. to Ship the *Swan*,	33	6	8	
C—Adventure in Co. with *A*, and *D*, Dr. to *A*,				£. 33 6 8
D—*the ſame way*,				

Queſtion

Queſtion XXIV.

B, being willing to ſell his 1-3d of Ship the *Swan*, and the Partners Co. II, deſiring to be equally concerned in the ſaid Ship, *B* ſells his 1-3d and *A* another 1-3d to *C* and *D*, each 1-3d being valued at 150*l.* payable at one Month, *A. B. C. D.*

Anſwer XXIV.

A—— Sundries Dr. to Sundries,			£. 300
C,	£. 150		
D,	150		
Do Ship the *Swan*,		150	
To *B*,		150	
A—— *A* Dr. to Ship *Swan*,		150	
B—— Ship the *Swan* Dr. to *A*,		150	
C—— *The ſame Way.*			

Queſtion XXV.

Co. II buys from Co. I, the Remainder of their Claret, 29 Tun, at 36*l. per* Tun, £. 1044

C, pays in ready Money,	£. 348		
D, pays in ready Money,	174		
B, takes up the Price of his half of do.	522		*A. B. C. D.*

Anſwer XXV.

A— Sundries Dr. to Claret in Co. I,			£. 1044
Claret in Co. II, for my 1-3d,	£. 348		
A	174		
C	522		
B— Caſh Dr. to *A*,	£. 522		
C— Adventure with *A* and *B*, Dr. to Caſh,			£. 348
D— Adventure in Co. with *A* and *C*, Dr. to Sundries,		£. 348	
To Caſh,	£. 174		
To *A*,	174		

Queſtion XXVI.

A, receives from *C*, his Partner Co. II, 250*l.* for his Bill on *N*, of *Nants*, who owed ſo much to *A*, for the neat Proceed of tann'd Leather, ſold by him for Acc. Co. I. (No. 18.) *A.*

Anſwer XXVI.

Caſh Dr. to *N*, of *Nants*, for Co. I, our Account, £. 250

Queſtion XXVII.

B, of Co. I, paſſes to *A*, in Part Payment a Promiſſary Note of *D*'s of Co. 2, payable in one Month for £. 100

Anſwer XXVII.

A— *D* or Bills and Notes Dr. to *B*, £. 100

Queſtion XXVIII.

A ſells to *C*, of Co. II, in Account, *viz.* (No. 20.) 2 Bags of Hops belonging to Co. I, for 42*l.* and one Cheſt of Tea belonging to do. Company for £. 60

Anſwer XXVIII.

A— *C* Dr. to Wares from *London*, in Co. I. £. 60

Queſtion XXIX.

A receives certain Advice that Ship the *Swan*, together with the Cargo, both belonging to Co. II, is loſt in her Way from *Cadiz* to *London*,

The Ship was worth, £. 450
The Cargo was worth, 330

Anſwer XXIX.

A— Profit and Loſs Dr. to Sundries, £. 250
To Adventure in Co. with *C* and *D*, for my 1-3d, £. 150
To Ship the *Swan* for my 1-3d, 100
D— *The ſame Way.*

Queſtion XXX.

A receives from *Hall* of *Cadiz*, a Bill of 140*l.* for what remained due for Wares belonging to Co. II, formerly ſold by do. *Hall*, (No. 22) the Bill is paid on Sight, and each Partner receives his Share, *A. C. D.*

Anſwer XXX.

A— Sundries Dr. to *Hall* for Co. I, our Account, £. 140
Caſh, £. 70
C, 70
C— Caſh Dr. to *A*, £. 70
D— *The ſame Way.*

Queſtion XXXI.

A and *B* of Company II, intending to break up do. Co. divided the Wares as follows,

A takes to his Account 18 Bags of Hops valued at £. 315 0 0
B takes up the Remainder 5 Cheſts of Tea worth 291 13 4

Anſwer XXXI.

A— Sundries Dr. to Wares from *London* in Co. I, £. 606 13 4
Hops, £. 315 9 0
B, 291 13 4
B— Tea Dr. to *A*, £. 291 13 4

Queſtion XXXII.

Company III. *A* in *Dublin*, *N* in *Nants*, and *L* in *London* enter into Partnerſhip, each to manage as Occaſion ſhall require. Purſuant to this Agreement *A* buys and ſhips to *N* of *Nants*, tann'd Leather for Account Co. III, which coſt in ready Money 200*l.* his Commiſſion at 2½ *per Cent.* is 5*l.* in all 205*l.* and adviſes his Partner there of the Exchange, is ſuppoſed at 10 *per Cent.* 30*d. Eng.* and 33*d. Iriſh* per Ecu. *French*, *A. L.*

Anſwer XXXII.

A— Sundries Dr. to Sundries, £. 205
Voyage to *Nants* in Co. III, for my 1-3d, £. 68 6 8
N of *Nants*, his Account, for his 1-3d, 68 6 8
L of *London*, his Account, for his 1-3d, 68 6 8
To Commiſſion, £. 5
To Caſh, 200
L— Voy. to *Nants* in Co. with *A* and *N*, Dr. to *A*, my Acc. £. 62 2 5

Queſtion

Queſtion XXXIII.

N receives the Leather, and pays for Duty, &c. 200 Livres, *N.*

Anſwer XXXIII.

N— Leather in Co. III. Dr. to Caſh, 200 Livres.

Queſtion XXXIV.

N ſells the whole for ready Money 6000 Livres, his Commiſſion at 2 ½ *per Cent.* is 150 Livres, other petty Charges paid by *N*, 70 Livres. The neat Proceed as he adviſes *A* and *L*, *per* Acc. Sales, 5580, *N. A. L.*

Anſwer XXXIV.

N— Caſh Dr. to Sales of Leather in Co. with *A* and *L*,			6000
Sales of Leather in Co. with *A* and *L*, Dr. to Sundries,			5580
To Caſh,	£. 70		
To Commiſſion,	150		
To *A* of *Dublin*, his Acc. for his 1-3d,		£. 1860	
To *L* of *London*, his Acc. for his 1-3d.		1860	
To Leather in Co. with *A* and *L* for my 1-3d,		1860	

Queſtion XXXV.

N ſhips to *L* for Co. III, Brandy which coſt in ready Money 6000 Livres, and adviſes *A* and *L* thereof, *N. A. L.*

Anſwer XXXV.

N— Sundries Dr. to Caſh,		Livres. 6000
Voyage to *London*, Co. 3, for my 1-3d,	Livres. 2000	
A, *Dublin*, his Account for his 1-3d,	2000	
L, *London*, his Account for his 1-3d,	2000	
M— Voyage to *London* in Co. with *N* and *L* Dr. to *N* of *Nants* my Acc.		

Queſtion XXXVI.

L receives the Brandy, ſells it immediately for a Cargo of Hops already ſhipp'd, which he conſigned to *A* for Account Co. III, and adviſes *N* thereof, the Cargo is valued at 270*l. Eng.*

Anſwer XXXVI.

L— Voyage to *Dublin* in Co. III. Dr. to Voy. to *London* in do. Co. £. 270

Queſtion XXXVII.

A receives the Hops, and ſells them for ready Money, 345*l. Iriſh*, of which he adviſes *L* and *N*, and ſends to each the Balance of their Account.

To *L*,	£. 46	13	4
To *N*,	53	1	8

Anſwer XXXVII.

A——Caſh Dr. to Sundries,					£. 290
To *N* of *Nants* his Account,			£. 145		
To *L* of *London* his Account,			145		
Voyage to *London* in ditto Co. for my 1-3d,				£. 99	
To Profit and Loſs,				16	
Sundries Dr. to Caſh,		£. 99	15	0	
L of *London* his Account,	46	13	4		
N of *Nants* his Account,	53	1	8		

Queſtion

Queſtion XXXVIII.

A in *Dublin* and *L* in *London* agree to carry on an Acc. or Correſpondence in Partnerſhip, to ſhare equally the Gain or Loſs by Exchange on mutual Drafts and Remittances, in Purſuance of this Agreement *A* remits to *L* his own Bill on Meſſrs. *Dillon* and Co. of *London* for 300*l. Eng.* Exc. at 10 *per Ct.* which Sum *L* receives accordingly. *A.*

Anſwer XXXVIII.

A—*L* of *Lond.* our Acc. of Exc. in Co. Dr. to Meſſ. *Dillon* and Co. £. 330

Queſtion XXXIX.

L of *London* takes up from *Mic. Clancy* of do. Place his Bill on *Wm. Clancy* of *Dublin* for 350*l. Iriſh* Value in Acc. with do. *Clancy* of *London* at 11 *per Cent.* this *L* remits to *A* of *Dublin*, who receives the Contents in ready Money.

Anſwer XXXIX.

A— Caſh Dr. to *L* of *London*, our Acc. of Exchange in Co. £. 350

L— *A* of *Dublin* our Acc. of Exchange in Co. Dr. to *William Clancy* of *London*, £. 315 6 4

Queſtion XL.

L of *London* receives 400*l. Eng.* for his Bill of 448*l.* on *A* of *Dublin*, in Favour of *Thomas Lutterel*, *viz.*

A's own Bill on Meſſ. *Swift* and Co. for that Sum, *A. L.*

Anſwer XL.

A— *L* of *London*, our Account of Exchange in Co. Dr. to Meſſ. *Swift* and Co. £. 448

L— Caſh Dr. to *A* of *Dublin*, our Acc. of Exch. in Co. 400

Queſtion XLI.

A takes up from *George Uſher* a Bill on Meſſ. *Loftus* and Co. of *Paris*, for 10000 Livres *Tournois*, which he remitted to do. Co. for their Acc. at 12*d. per* Livre, in Payment hereof he gives do. *Uſher* a Bill on *L* of *London*, Exchange at 32*d. per* Ecu. *French*, who pays it for the joint Account, *A. L.*

Anſwer XLI.

A— Meſſ. *Loftus* and Co. their Acc. Dr. to *L* of *London*, our Acc. of Exchange in Co £. 500

L— *A* of *Dublin*, our Account of Exchange in Co. Dr. to Caſh, £. 448 8 10*b*

BRITISH MUSEUM 30 61 AUG

End of Company Accounts.

WASTE BOOK

OF DOMESTIC PROPER

ACCOUNTS,

No. I.

DUBLIN, January the 1st, 1764.

	l.	*s.*	*d.*
RECEIVED from my Father in ready Money and Bankers Notes to begin the World, -	2000	00	00
2d.			
Bought of *Arthur Allen* for ready Money, 12 Tun of Claret, at 32*l. per* Tun, - -	384	00	00
3d.			
Lodged in the Bank of Meſſrs. *Swift* and Co ready Money, their own Notes, amounting to -	1000	00	00
ditto.			
Bought of *Barth. Brown*, at three Months, his Ship *Bonadventure*, for - - -	400	00	00
5th.			
Paid for Cooperage and other Charges on my Claret, - - - -	4	00	00
7th.			
Bought of ſeveral, for ready Money, 200 Pieces of Linen Cloth, *viz.*			
50 Pieces, at 25*s. per* ditto, - £. 62 10 00			
50 Pieces, at 28*s. per* ditto, - 70 00 00			
50 Pieces, at 30*s. per* ditto, - 75 00 00			
50 Pieces, at 32*s. per* ditto, - 80 00 00			
	287	10	00
10th.			
Sold *Charles Curry* for ready Money, one Hogſhead of Claret, at - - -	12	00	00
12th.			
Bought of *David Daniel* on my Note, payable at 2 Months, one-half of Ship *Providence*, - -	250	00	00

	l.	s.	d.
January 15th.			
Bartered with a North Country Merchant, 6 Hogſheads of my Claret, at 10*l. per* Hogſhead, for 40 Pieces of Linen Cloth, at 30*s. per* Piece, -	60	00	00
18th.			
Bought of *Edward Ellis* 100 Tubs of Butter, and ſhipped them off in the *Ann* and *Mary* of *Dublin*, *Nicholas Denn*, Maſter, for *Rouen*, and conſigned them to *Paul Leech* there, to ſell for my Account, amounting to £. 120			
Paid Duty and other Charges, - 5	125	00	00
21ſt.			
Lent *Edward Ellis* on his Note, 100*l.* payable the 21ſt of *March* next, - -	100	00	00
25th.			
Paid *David Daniel* for my half Repairs on the Ship *Providence*, - -	25	00	00
29th.			
Shipped in the *Jenny* Galley, *Arthur Neal*, Maſter, for *Nants*, and conſigned to *Pat. Archer* there, to ſell for my Account, *viz.*			
125 Barrels of Beef, bought from *Charles Curry* for my Bill on Meſſrs. *Swift* and Co. - - - £. 100			
Paid Duty, &c. 'till on board, - - 7	107	00	00
February 1ſt.			
Sold *Barth. Brown* on Account, 1 Tun of Claret,	45	00	00
3d.			
Shipped in the *Catherine* of *Dublin*, *William Butler*, Maſter, for *London*, and conſigned to *Lau. Lawſon* there, to ſell for my Account, *viz.*			
200 Pieces of Linen Cloth, bought 7th *ultimo*, for - £. 287 10			
Paid Duty and other Charges at Shipping, 2 10	290	00	00
6th.			
Received from on board the *Mermaid*, *Richard Rich*, Maſter, 6 Cheſts of Tea, conſigned to me by *Lau. Lawſon*, according to my Orders, and for my Account, *viz.*			
lb.			
3 Cheſts of Bohea Tea, Wt. Nt. 600			
3 ditto Green Tea, Wt. Nt. 600			
The Coſt and Charges 'till on board amounting, as *per* Invoice, to 220*l. Engliſh*, Exchange at 10*l. per Cent. Iriſh*, £. 242			
Paid Duty, Freight and other Charges, 46	288	00	00

		l.	s.	d.
February 9th.				
Sold *Barth. Brown* in Account, *viz.*				
3 Tun of Claret, at 44*l. per* Tun,	£. 132			
1 Chest of Green Tea, Wt. Nt. 200*lb.* at 5*s. per lb.* - - -	50			
		182	00	00
12th.				
Taken up my Note, formerly passed to *David Daniel*, and given in Payment to him my Bill on Messrs. *Swift* and Co. at Sight, for - -		250	00	00
14th.				
Sold to *Charles Curry*, at one Month, *viz.*				
2 1-half Tun of Claret, at 44*l. per* Tun,	£. 110			
1 Chest of Bohea Tea, Wt. Nt. 200*lb.* at 5*s.* 6*d. per lb.* - -	55			
		165	00	00
17th.				
Shipped in the *Betty*, *John Parle*, Master, for *Cadiz*, and consigned to *Edward Hall*, of ditto Place, to sell for my Account, *viz.*				
1500*lb.* tanned Upper Leather, at 6*d. per lb.* bought of *Christopher King* for my Bill on Messrs, *Swift* and Co. at Sight, - -	*l.* *s.* *d.* 37 10 0			
190 C. Wt. green Hides, bought of *Charles Curry* in Account for -	177 12 6			
Paid Duty and other Charges for making up the Hides, -	14 17 6			
		230	00	00
ditto.				
Paid *Charles Curry* the Ballance of his Account,		12	12	06
20th.				
Sold to *Richard Brady* for ready Money, *viz.*				
1 Chest of Green Tea, Wt. Nt. 200*lb.* at 5*s. per lb.* - -	£. 50			
1 Chest of Bohea Tea, Wt. N. 200*lb.* at 5*s.* 6*d. per lb.* -	55			
		105	00	00
24th.				
Lent *George Gunn* 50*l.* to be repaid with Interest, at 6*l. per Cent. per Annum*, -		50	00	00
25th.				
Received from *Pat. Archer*, of *Nants*, on Account, Sales of my 125 Barrels of Beef, the neat Proceed amounting to 2750 Livres *Tournois*, which, at 12*d. per* Livre, is - - -		137	10	00

February

	l.	s.	d.
February 28th.			
Received from on board the *Ann* and *Mary*, *Nicholas Denn*, Maſter, from *Rouen*, an Ac. Sales of 100 Tubs of Butter, formerly conſigned to *Paul Leech*, of ditto Place for my Account, and in Return of the neat Proceed, 12 Hogſheads of *Burgundy* Wine, worth - - - £. 157 10 Paid Duty and other Charges here, - 49 10	207	00	00
March 2d.			
Agreed with *William Clancy* for the Freight of my Ship *Bonadventure* to *Barbadoes*, for which he is to pay me in one Month, - -	100	00	00
3d.			
Agreed with *John Miller*, Maſter of the *Adventure* Galley, now freighted by Alderman *Dawſon* to *Barbadoes*, for 200*l.* Principal, to be lent him on Bottomry, and to be repaid with 15*l. per Cent. per Annum*, in caſe ſhe arrives ſafe there. In Purſuance of which Contract, I have given him my Bill on Meſſrs. *Swift* and Co. payable at Sight, *Sterl.* -	200	00	00
4th.			
Drawn a Bill on *Lau. Lawſon*, of *London*, in *Barth. Brown*'s Favour, for a Bill of 200*l. Engliſh* Value, in Account, at 9 1-half *per Cent.* is here,	219	00	00
6th.			
Sold to *John Toole* 1 Hogſhead of *Burgundy* Wine, for which he has given me a Bill on *Barth. Brown*, who has paid it on Sight, - -	24	10	00
ditto.			
Sold *Bryan Connor* for ready Money, *viz.* 1 Hogſhead of *Burgundy* Wine, at 23*l.* - £. 23 00 1 Cheſt of Green Tea, Wt. Nt. 200*lb.* at 5*s.* 3*d. per lb.* - 52 10 1 Cheſt of Bohea Tea, Wt. Nt. 200*lb.* at 5*s.* 9*d. per lb.* - 57 10	133	00	00
8th.			
Bought of *Chriſtopher King*, *viz.* 1200*lb.* of tanned upper Leather, at 6*d. farth. per lb.* - £. 31 5 0 1000*lb.* ditto Sole Leather, at 6*d.* 3-*farth. per lb.* - 28 2 6 130 Ox Hides, weighing 105*C.* 2*q.* 14*lb.* at 19*s. per C.* 100 6 10½ In Payment I have given him my Promiſſary Note, payable in 6 Months.	159	14	4½

March 12.

Bought of *William Ford* 10 Hogsheads of Tallow, Wt. Nt. as follows:

	C.	q.	lb.		q.	lb.
No. 1,	9	2	14	Tare	3	07
2,	10	1	00		3	14
3,	10	0	07		3	08
4,	10	2	21		3	20
5,	9	3	21		3	00
6,	10	0	14		3	10
7,	10	3	16		3	21
8,	11	0	12		3	24
9,	10	3	07		3	22
10,	9	2	21		3	07
	103	0	21	8	2	21
	8	2	21			
	94	2	00 Neat, at 28*l.* *per* Tun,			

		l.	s.	d.
		132	06	00
Paid in ready Money, -	£. 50 0			
3 Hogsheads of *Burgundy* Wine, at 21*l.* *per* Hogshead, - -	63 0			
My own Promissary Note, payable at 1 Month, - -	19 6			
		132	06	00

Note, *this Tallow and other Goods I buy, in order to ship off when Occasion offers, I choose to carry them to a general Account Wares.*

15th.

Bought of *John Jones* as follows, *viz.*

6 Hogsheads of Tallow, Wt. Nt. 3 Tun, at 30*l.* *per* Tun, -	£. 90 0 0			
1000*lb.* tanned upper Leather, at 6*d.* *per lb.* -	25 0 0			
1000*lb.* ditto Sole Leather, at 6*d.* *halfp.* *per lb.* -	27 1 8			
Paid him as follows, *viz.*				
1 Tun of Claret, -	£. 45 0 0			
2 Hogsheads of *Burgundy* Wine, at 23*l.* *per* Hogshead, -	46 0 0			
My Bill on *William Clancy*, payable the 1st of *April*, -	51 1 8			
		142	01	08

19th.

Discounted to *Christopher King* my Note of 159*l.* 14*s.* 4*d.* *h.* he allowing me Discount at 6 *per Cent.* *per Annum*; paid him in full; passed to him *Edw. Ellis*'s Note, due To-morrow, - £. 101 0 0

Paid him the Remainder in ready Money, 54 1 4½

	155	01	4½

March

				l.	s.	d.
		March 20.				
Accepted the following Bills of Meſſrs. *Dillon* of *London*, in Favour of *William Clancy*, at Sight, and made good to ſaid *Clancy* in Account, *viz.*						
One for the Præmium of inſuring 460*l.* on my Ship *Bonadventure* to *Barbadoes*, - -	£.	15	6 8			
Another for the Præmium and other Charges of Inſuring 230*l.* Principal, and Præmium of 200*l.* lent on Bottomry to *John Miller*, Maſter of the *Adventure* Galley, bound to *Barbadoes*, - -		7	13 4			
				23	00	00
		22d.				
Received from *Lau. Lawſon*, of *London*, an Account Sales of my 200 Pieces of Linen Cloth, conſigned him in the *Catherine* of *Dublin*, *William Butler*, Maſter, to ſell for my Account; the neat Proceed amounting to 300*l. Engliſh*, at 9 1-half *per Cent.* make - - - - -				328	10	00
		24th.				
Shipped on board the *Dolphin*, *David Daniel*, Maſter, and conſigned to *Pat. Archer* there, to ſell for my Account, *viz.*						
16 Hogſheads of Tallow, bought the 12th and 15th, for -	£.	222	6			
Paid Duty and other Charges 'till on board, - - -		8	14			
				231	00	00
		27th.				
Shipped on board the *Ann* and *Mary*, *Ambroſe Sutton*, Maſter, for *Bilboa*, and conſigned to *Mic. Archer* there, to ſell for my Account, *viz.*						
2200*lb.* of tanned Upper Leather, bought the 8th and 15th, -	£.	56	5 0			
2000*lb.* ditto Sole Leather, bought the 8th and 15th, for		55	4 2			
130 Ox Hides, bought the 8th, for		100	6 10½			
Paid Duty and other Charges, -		5	3 11½			
				217	00	00
		29th.				
Drawn a Bill on *Pat. Archer*, of *Nants*, at Uſa. in Favour of *Garret Walſh*, of ſaid Place, a Bill for 1500 Livres *Tournois*, Value received of *Pat. Clancy*, at 12*d. h. per* Livre, - - -				78	02	06

		l.	*s.*	*d.*
March 31.				
Remitted to Meſſrs. *Loſtus* and Co. *Paris*, my Account, the Draft of Meſſrs. *Swift* and Co. for 2500 Livres *Tournois* on *Peter Lamote* of do. Place at Uſance in Favour do. *Loſtus* and Co. Value in Account, with do. *Swift* at 12*d. per* Livre,		125	06	00
April 3d.				
Received from *Pat. Archer*, of *Nants*, his Draft on *William Ford* in my Favour for 76*l.* 11*s.* 3*d.* the Value of 1500 Livres *Tournois*, at 12*d. farth. per* Livre, being part of the Neat proceeds of my Beef, formerly ſold by do. *Archer*, the Bill I have receiv'd this Day preſented and received the Contents as follows:				
My own Promiſſary Note formerly paſs'd to Do. *Ford*, -	£. 19 6 0			
The Remainder in Ready Money, -	57 5 3			
		76	11	03
5th.				
Received from the Executors of my Uncle *John*, the two following Bonds which he has left me as a Legacy, *viz.*				
Fran. Farrell's Bond for 500*l.* Principal, with Intereſt, at 6*l. per Cent. per Ann.* commencing from 25th *Ultimo*,	£. 500			
Gregory Grace's Bond for 300*l.* Principal, with Intereſt, at 6*l. per Annum*, commencing from *All Saints* laſt,	300			
		800	00	00
8th.				
Received from on board the *Hopewell* Galley, *Val. Talbot*, Maſter, from *Leghorn*, 50 Cheſts, *Florence* Wine, and 50 do. Oil, conſigned to me by *Henry Hall* for my Account.				
The Coſt and Charges there, as *per* Invoice, being 680 *Leghorn* Dollars, which at 5*s. per* Dollar, is here *Sterling*, - -	£. 170			
Paid Duty and other Charges, - -	35			
		205	00	00
9th.				
Sold *John Slingſby*, for Ready Money, *viz.*				
2 Tun Claret at 44*l. per* Tun, -	£. 88 00			
2 Hhds. *Burgundy* Wine at 23*l. per* Hhd.	46 00			
5 Cheſts *Florence* Wine at 2*l.* 6*s. per* Cheſt,	11 10			
2 Cheſts do. Oyle, a 3*l.* 5*s. per* do.	6 10			
		152	00	00
11th.				
Drawn on Meſſrs. *Loſtus* and Co. of *Paris* for my Account, a Bill of 2340 Livres *Tournois*, at Uſance, Favour *Paul Roberts*, Value Received from *Bart. Brown* in ready Money, at 12*d. farth. per Livre.*		119	08	09

April

	l.	*s.*	*d.*
April 13.			
Received from on board the *Eagle*, Captain *John Grainger*, Maſter, from *Bourdeaux*, 10 Tun of Claret, conſigned to me, by *Peter Laroche*, of do. place for my Account, the whole Coſt and Charges as *per* Invoice, being 2800 Livres *Tournois*, which do. *Laroche* adviſes me, he has drawn on *Lau. Lawſon*, of *London*, for my Account, Exchange at 32*d. farth. per Livre Engliſh* 125*l.* 8*s.* 4*d.* and Exchange between *London* and *Dublin*, being at 10 *per Cent.* is *Iriſh* - - - £ 137 19 1 3-*f.* Paid Duty and other Charges, 162 0 10 *f.*	300	00	00
16th,			
Sold *Bryan Connor*, for ready Money, *viz.* 10 Cheſts of *Florence* Wine, at 46*s.* *per* Cheſt, — } £. 23 00; 10 do. Oil, at 3*l.* 5*s. per* do. 32 10	55	10	00
17th,			
Sent to the Bank of Meſſrs. *Swift* and Co. to be carried to the Credit of my Account.	150	00	00
20th.			
Received Advice from *Lau. Lawſon*, of *London*, that he has according to my Orders, ſhipp'd in the *George* of *Briſtol*, *Adam Barry*, Maſter, for *Nants*, and conſign'd to *Patt. Archer*, there to ſell for my Account, 3 Hhds of Tobacco, the whole Coſt and Charges amount to 72*l.* 10*s. Engliſh*, at 10 *per Cent.* is, - - - - -	79	15	00
23d.			
Received Advice from *Edward Hall* of *Cadiz*, that he has ſold my Leather and Hides to ſeveral on truſt, the Nt. proceed amounting to 1525 Dollars at 4*s. per* Dollar, is - -	305	00	00
25th.			
Received from on board the *Whale* of *Cork*, *Geo. Hartvill*, Maſter, from *London*, 20 Bags of Hops, Wt. Nt. 70C. conſigned to me by *Lau. Lawſon* of do. Place by my Orders, and for my Account, the Coſt and Charges there till on Board as *per* Invoice, amounting to 245*l. Engliſh*, at 9 3-4th *per* is *Iriſh*, - - £. 268 17 9 Paid Duty and other Charges here, 88 00 0	356	17	09
do.			
Sold immediately on the Quay to *Luke Floyd* for ready Money, 2 Bags, Wt. Nt. 7 C. at 6*l. per* C.	42	00	00

	l.	*s.*	*d.*
April 28th.			
Sold to *John Hart*, 3 Bags of Hops, Wt. Nt. 10C. 2q. at 6*l.* *per* C.			
Received in Payment, *Matth. Mead's* Promiſſary Note of 50*l.* payable the 1ſt of *Auguſt* next, for £. 47 10			
Received the Remainder in ready Money, 15 10			
	63	00	00
30th.			
Inſured to *William Ford* for ready Money 350*l.* on Wares in the *Eagle*, *John Grainger*, Maſter, for *Bilboa*, the Præmium 1 ½ *per Cent.* -	5	05	00
May 2d.			
Accepted the Draft of Meſſrs. *Loſtus* and Co. of *Paris*, for my Account, for 61*l.* 14*s.* the Value of 1234 Livres *Tournois*, at 12*d.* *per* Livre, and paid him the Contents to *Richard Brady*, *viz.*			
5 Cheſts *Florence* Wine, at 46*s.* *per* do. £. 11 10			
5 Cheſts of ditto Oil, at 65*s.* *per* do. - 16 05			
1 Hhd. of *Burgundy* Wine, - 23 00			
The Remainder ready Money, - 10 19			
	61	14	00
4th.			
Sold *Bryan Connor* on his Note, payable in 6 Months, 3 Bags of Hops, Wt. Nt. 10C. 2q. at 6*l.* 5*s.* *per* C. - - - -	65	12	06
7th.			
Received certain Advice that the *George* of *Briſtol*, *Adam Barry*, Maſter, bound for *Nants*, is loſt, with the whole Cargo. My Loſs thereby is the Coſt and Charges of 3 Hhds. Tobacco, amounting to -	79	15	00
9th.			
Received Advice from *Lau. Lawſon*, of *London*, that he has drawn on Meſſrs. *Loſtus* and Co. of *Paris*, for my Account, payable the 1ſt of *June*, a Bill, 750 A at 32*d.* *per Engliſh*, make 100*l.* *Engliſh*, at 10*l.* *per Cent.* is here - -	110	00	00
11th.			
Received from *Mich. Archer*, of *Bilboa*, an Account, Sales of my tanned Leather and Hides, formerly conſigned to him in the *Ann* and *Mary*, *Ambroſe Sutton*, Maſter, the neat Proceed amounting to 1200 Pieces, 8/8, which at 4*s.* *per* is here -	240	00	00

	l.	s.	d.
May 12.			
Sold *John Johnſton* 2 Bags of Hops, Wt. Nt. 7C. at 5*l.* 10*s. per* C.			
Received in Payment *Luke Floyd*'s Promiſſary Note of 40*l.* payable 10th *November*, - - £. 38 16			
Returned the Overplus in ready Money to him, - - 00 06			
	38	10	00
14th.			
Paid *Barnaby Carroll* in ready Money a Bill 59*l.* drawn on me by *Henry Hall*, of *Leghorn*, Favour of Meſſrs. *Dillon*, *Dublin*, accepted by me the 10th current, and ſince indorſed by ſaid *Dillon* to ſaid *Carrol*, Value in *Leghorn* 240 Dollars, at 4*s.* 11*d. per* Dollar, - - - -	59	00	00
17th.			
Received from *Gregory Grace* in ready Money what was due for Principal and Intereſt of Half a Year, and delivered up his Bond for - -	309	00	00
19th.			
Lent on Bottomry to *Matthew Matthews*, Maſter of the *Rover* Galley, 150*l.* ready Money, to be repaid with 15*l.* Præmium unto *Mich. Archer*, of *Bilboa*, for my Account, at the ſafe Arrival of ſaid Ship in that Port, - - - -	150	00	00
22d.			
Inſured to *Barth. Brown* 250*l.* on Wares ſhipped by him in the *William* of *Dublin*, *Thomas Barry*, Maſter, for *Leghorn*, the Præmium at 2 ½ *per Cent.* to be carried to the Debit of his Account, -	5	00	00
ditto.			
Received from *John Johnſton* as an Apprentice Fee with his Son *Thomas*, - - -	115	00	00
25th.			
Received from *Bryan Connor* in ready Money 63*l.* 17*s.* 8*d.* in full for his Note of 65*l.* 12*s.* 6*d.* allowing him Diſcount at 6*l. per Cent. per Ann.* -	63	17	08
30th.			
Received Advice from *Henry Hall*, of *Leghorn*, that he has drawn a Bill for my Account on *Mich. Archer*, of *Bilboa*, for 550 *Spaniſh* Dollars, Value 440 *Leghorn* Dollars, which remained due to him in Account; the ſaid Sum, at 4*s. per Spaniſh* Dollar, or 5*s. per Leghorn* Dollar, makes -	110	00	00
June 1ſt.			
Sold *Mich. Donogho* for an accepted Bill on *William Clancy*, payable the 4th of *July*, my two laſt Hogſheads of *Burgundy* Wine, at 23*l.* 10*s. per* Hhd.	47	00	00

	l.	s.	d.
June 1st.			
Remitted to Meſſrs. *Loftus* and Co. of *Paris*, for my Account, the Draft of Meſſrs. *Dillon*, of *Dublin*, on ſaid *Loftus*, 2880 Livres *Tournois*, at 12*d. per* Livre, payable at Sight to my Order, Value paid ſaid *Dillon* with my Bill on Meſſrs. *Swift* and Co. at Sight, Order ſaid *Dillon*, for - - -	144	00	00
4th.			
Won by Wagering at a Horſe Race, and received the Bets, - - -	11	10	00
10th.			
Made an Abatement to *Mich. Donogho* for ſome Defect in one Hogſhead of the *Burgundy* Wine, ſold him ſome Time ago, and refunded to him in ready Money, - - - -	2	00	00
12th.			
The *William* of *Dublin*, *Thomas Barry*, Maſter, (on which I inſured 250*l.* to *Barth. Brown*) being loſt, I paid him as follows, *viz.*			
Given my Receipt, for which he owed me £. 51			
He has abated me 16 *per Cent.* on the Whole, - - 40			
Paid him the Remainder in ready Money, 159			
	250	00	00
14th.			
Received Advice from *Edward Hall*, of *Cadiz*, that he has remitted to *Lau. Lawſon*, of *London*, for my Account, a Bill of 182*l.* 5*s.* 10*d. Engliſh*, Value in *Cadiz* 1000 Dollars, at 43*d.* 3-*far. per Eng.* is here at 10 *per Cent.* - - -	200	10	05
ditto.			
Bought from *Oliver Owens* an Horſe, for 10 Moydores, ready Money, and ſold him immediately to Capt. *Smart* for 20 Piſtoles, ready Money, -	3	12	06
15th.			
Sold *Peter Price* for ready Money the laſt Hhd. of my old Claret, at 12*l. per* Hhd. Of the other two which were wanting of the 12 Tun, one was made Uſe of to fill thoſe that leaked; the other was bottled for my Uſe. - - -	12	00	00
19th.			
Lau. Lawſon, of *London*, has furniſhed me an Account, wherein he charges for the *Agio* of his Advance unto the 15th current, at 6 *per Cent. per Ann.* 6*l.* 11*s.* 1*d. Eng.* which at 10 *per Cent.* is -	7	04	02
21ſt.			
Received from the Maſter of the Ship *Providence*, for my Half, the Balance of his Account, for Freight, Diſburſements, Wages, *&c.* - -	40	00	00

	l.	s.	d.
June 24th.			
Received from *George Gunn* in full, for Principal and 4 Months Intereſt, at 6 *per Cent. per Ann.* -	51	00	00
28th.			
Received Advice from *Mich. Archer*, of *Bilboa*, that he received from *Matthew Matthews*, of the *Rover* Galley, 825 Dollars, for my Account, in full for Principal and Premium of 150*l.* lent by me to *Matthew Matthews*, at ſaid Ship's ſafe Arrival there, Exchange at 4*s. per* Dollar, - - -	165	00	00
30th.			
Paid thoſe 6 Months, as *per* Book of Charges, *viz.*			
For Rent, - - £. 25			
For Houſe Expences, - 50			
For Pocket Expences, - 25			
—	100	00	00

The End of the Waſte Book, No. I.

JOURNAL
OF DOMESTIC PROPER
ACCOUNTS,
No. I.

DUBLIN, January the 1st, 1764.

1 1	*Cash* Dr. to *Stock*, 2000*l.* received from my Father to begin the World, - -	*l.* 2000	*s.* 00	*l.* 00
	2d.			
2 1	*Claret* Dr. to *Cash*, 384*l.* Bought of *Arthur Allen*, for ready Money, 12 Tun, at 32*l. per* Tun, - -	384	00	00
	3d.			
2 1	*Messrs. Swift and Co.* Dr. to *Cash*, 1000*l.* lodged in their Bank, - - -	1000	00	00
	ditto.			
2 2	*Ship Bonadventure* Dr. to *Barth. Brown*, 400*l.* Bought from him, at 3 Months, said Ship, -	400	00	00
	5th.			
2 1	*Claret* Dr. to *Cash*, 4*l.* Paid Charges on ditto, - -	4	00	00
	7th.			
2 1	*Linen Cloth* Dr. to *Cash*, 287*l.* 10*s.* Bought of Several, for ready Money, 50 Pieces, at 25*s. per* ditto, - £. 62 10 50 Pieces, at 28*s. per* ditto, - 70 00 50 Pieces, at 30*s. per* ditto, - 75 00 50 Pieces, at 32*s. per* ditto, - 80 00	287	10	00
	10th.			
1 2	*Cash* Dr. to *Claret*, 12*l.* Sold *Charles Curry*, for ready Money, 1 Hhd.	12	00	00
	12th.			
3 3	*Ship Providence* Dr. to *Notes Payable*, 250*l.* for ½ bought of *David Daniel*, on my Note, payable in 2 Months, - - -	250	00	00

		l.	s.	d.
	January 15.			
2/2	*Linen Cloth* Dr. to *Claret*, 60*l.* for 40 Pieces, at 30*s. per*, received in Barter from a North Country Merchant, for 6 Hhds. of my Claret, at 10*l. per* Hhd.	60	00	00
	18th.			
3/1	*Voyage to Rouen per the Anne and Mary, Nicholas Denn, Maſter*, Dr. to *Caſh*, 125*l.* for the Coſt, *&c.* of 100 Tubs of Butter, bought of *Edward Ellis*, for ready Money, and conſigned to *Paul Leech* there, to ſell for my Account, amounting to	125	00	00
	21ſt.			
3/1	*Bills and Notes* Dr. to *Caſh*, 100*l.* lent *Edward Ellis* on his Note of 100*l.* payable the 21ſt of *March* next, - - -	100	00	00
	25th.			
3/1	*Ship Providence* Dr. to *Caſh*, 25*l.* paid *David Daniel* for my Half Repairs, - -	25	00	00
	29th.			
3	*Voyage to Nants per the Jenny Galley, Arthur Neale, Maſter*, Dr. to *Sundries*, 107*l.* for the Coſt, *&c.* of 125 Barrels of Beef, conſigned to *Pat. Archer* there, to ſell for my Account, -			
2/4	To Meſſrs. *Swift* and Co. for my Bill on them, Favour *Charles Curry*, for the Beef, - - £. 100			
1	To *Caſh*, paid Duty and other Charges, 7			
		107	00	00
	February 1.			
2/2	*Barth. Brown* Dr. to *Claret*, 45*l.* Sold him in Account 1 Tun, at -	45	00	00
	3d.			
4	*Voyage to London per the Catherine of Dublin, William Butler, Maſter*, Dr. to *Sundries*, 290*l.* for an Invoice of Linen, conſigned to *Lau. Lawſon* there, to ſell for my Account, *viz.*			
2	To *Linen Cloth*, for 200 Pieces bought 7th *ultimo*, - £. 287 10			
1	To *Caſh*, paid Duty and other Charges, 2 10			
		290	00	00
	6th.			
4	*Tea* Dr. to *Sundries*, 288*l.* for 6 Cheſts, received *per* the *Mermaid, Richard Rich*, Maſter, from *Lau. Lawſon*, of *London*, for my Account, *viz.* 3 Cheſts Bohea, Wt. Nt. 600lb. 3 ditto Green, Wt. Nt. 600lb.			
4	To ſaid *Lawſon* my Acc. for 220*l. Eng.* the Amount of the Invoice, which at 10 *per Cent.* is here £. 242			
1	To *Caſh* for Duty, Freight, *&c.* here, - 46			
		288	00	00

		l.	s.	d.
	February 9th.			
2	*Barth. Brown* Dr. to *Sundries*, 182*l.* ſold him in Account, *viz.*			
	To *Claret*, for 3 Tun, at 44*l. per* £. 132			
	To *Tea*, for 1 Cheſt Green, Wt. Nt. 200lb. at 5*s. per* 50			
		182	00	00
	12th.			
3/2	*Notes payable* Dr. to *Meſſ. Swift and Co.* 250*l.* For my Bill on them, Favour *David Daniel*, at Sight deliver'd to him in Payment of my Note, formerly paſs'd to do. *Daniel*, and now taken up, -	250	00	00
	14th.			
4	*Charles Curry* Dr. to *Sundries*, 165*l.* ſold him in Account, at 1 Month, *viz.*			
2	To *Claret*, for 2 ½ Tun, at 44*l. per* - £. 110			
4	To *Tea*, for 1 Cheſt Bohea, Wt. Nt. 200lb. at 5*s.* 6*d. per* - 55			
		165	00	00
	17th.			
5	*Voyage to Cadiz, per the Betty, John Parle, Maſter*, Dr. to *Sundries*, 230*l.* for the Coſt, *&c.* of the following Wares, conſigned to *Edward Hall*, there to ſell for my Account, *viz.*			
	1500*lb.* Tann'd Upper Leather, at 6*d. per lb.*			
	190C. Wt. of Hides, - -			
2	To Meſſ. *Swift* and Co. for my Bill on them, Favour *Chriſt. King*, at Sight, for the Leather, £. 37 10 0			
4	To *Charles Curry*, for the Hides, Bought Green of him in Acc. 177 12 6			
1	To Caſh for Duty and other Charges, 14 17 6			
		230	00	00
	ditto.			
4/1	*Charles Curry* Dr. to *Caſh*, 12*l.* 12*s.* 6*d.* paid him the Balance of his Account, - -	12	12	6
	20th.			
1/4	*Caſh* Dr. to *Tea*, 105*l.* ſold *Richard Brady*, for ready Money,			
	1 Cheſt Green, Wt. Nt. 200lb. at 5*s. per lb.* £. 50			
	1 Cheſt Bohea, Wt. Nt. 200lb. at 5*s.* 6*d. per* 55			
		105	00	00
	24th.			
4	*George Gunn* Dr. to *Caſh*, 50*l.* lent him, to be repaid			
1	with Intereſt at 6 *per Cent. per Annum.*	50	00	00

		l.	s.	d.
	February 25th.			
5 3	*Patt. Archer of Nants, my Account* Dr. to *Voyage to do. Place, per the Jenny Galley, Arthur Neale, Maſter*, 137*l.* for the Neat Proceeds of my 125 Barrels of Beef, formerly ſent him, amounting as *per* Acc. Sales to 2750 Livres *Tournois*, at 12*d. per* is	137	10	00
	28th.			
5	*Burgundy Wine* Dr. to *Sundries*, 207*l.* For the Coſt, &c. of 12 Hhds. received, *per* the *Ann* and *Mary, Nicholas Denn*, Maſter, from *Paul Leech*, of *Rouen*, in Return of the Neat Proceeds of my Butter formerly conſign'd,			
3	To Voyage to do. Place, *per* do. Ship, do. Maſter, for 100 Tubs Butter, amounting as *per* Acc. of Sales to -	£. 157 10		
1	To *Caſh*, paid Duty and other Charges, - -	49 10		
		207	00	00
	March 2d.			
2	*William Clancy* Dr. to *Ship Bonadventure*, 100*l.* Agreed with him for the Freight of do. Ship, to *Barbadoes*, for which he is to pay me in 1 Month,	100	00	00
	3d.			
5 2	*Bottomry* Dr. to *Meſſ. Swift and Co.* 200*l.* For my Bill on them, Favour *John Miller*, Maſter of the *Adventure Galley*, now freighted by Alderman *Dawſon*, for *Barbadoes*, having agreed with him in Purſuance to which Contract I have given my Draft on do. Co. at Sight, to be repaired, with 15 *per Cent.* Præmium, at do. Ship's Arrival there, -	200	00	00
	4th.			
2 4	*Barth. Brown* Dr to *Lau. Lawſon, of London, my Account*, 219*l.* For my Bill on him, in Favour do. *Brown*, for 200*l. Eng.* at 9 ½ *per Cent.* is	219	00	00
	6th.			
1 5	*Caſh* Dr. to *Burgundy Wine*, 24*l.* 10*s.* Sold *John Toole*, for an accepted Bill on *Barth. Brown*, who has paid it on Sight, 1 Hhd. - -	24	10	00
	ditto.			
1 5	*Caſh* Dr. to *Sundries*, 133*l.* received from *Bryan Connor*, in Payment of the following Wares ſold him, *viz.*			
	To *Burgundy* Wine, for 1 Hhd. at	£. 23 0 0		
4	1 Cheſt Green Wt. Nt. 200lb. at 5*s.* 3*d. per* lb.	52 10 0		
	1 do. Bohea, Wt. Nt. 200lb. at 5*s.* 9*d. per* lb.	57 10 0		
		133	00	00

March

				l.	s.	d.
		March 8th.				
6	*General Account of Wares* Dr. to *Notes payable*,					
3	159*l.* 14*s.* 4*d. h.* Bought of *Chriſt. King*, on my Note, payable in 6 Months, *viz.*					
	12001b. tann'd upper Leather, at 6*d. farth. per* lb.	£.	31 5 0			
	10001b. do. Sole Leather, at 6*d.* 3-*f. per* lb.		28 2 6			
	130 Ox Hides, Wt. Nt. 105C. 2q. 14lb. at 19*s. per*		100 6 10h			
				159	14	4*h*
		12th.				
6	*General Account of Wares* Dr. to *Sundries*, 132*l.* 6*s.* Bought of *William Ford*, *viz.* 10 Hhds. of Tallow, No. and Wt. as *per Waſte Book*, in all 94C. 2q. at 28*l. per* Tun.					
1	To *Caſh*, paid him in Part,	£.	50 0			
5	To *Burgundy* Wine for 3 Hhds. at 21*l. per* Hhd.		63 0			
3	To *Notes payable*, for my Note payable in one Month for the Remainder,		19 6			
				132	06	06
		15th.				
6	*General Acc. of Wares* Dr. to *Sundries*, 142*l.* 1*s.* 8*d.* Bought of *William Jones*, as follows, *viz.*					
	6 Hhds. of Tallow, Wt. Nt. 3 Tun, at 30*l. per* Tun,	£.	90 0 0			
	1cool b. tann'd upper Leather, at 6*d. per* lb.		25 0 0			
	10001b. do. Sole Leather, at 6*d.* ½ *per* lb.		27 1 8			
			142 1 8			
2	To *Claret*, for 1 Tun ſold him in Part Payment,	£.	45 0 0			
5	To *Burgundy Wine*, for 2 Hhds. at 23*l. per* Hhd.		46 0 0			
5	To *William Clancy* for my Bill on him payable *April* 1ſt, paſſed to do. *Jones* for the Remainder,		51 1 8			
				142	01	08
		19th.				
3	*Notes payable* Dr. to *Sundries*, 155*l.* 1*s.* 4*d. h.* for my Note of 159*l.* 14*s.* 4*d. h.* diſcounted to *Chriſt. King*, at 6 *per Cent. per Annum*, *viz.*					
3	To *Bills and Notes* for *Edward Ellis*, due To-morrow, paſſed to do. *King* in Part Payment,	£.	101 0 0			
1	To *Caſh*, for the Remainder.		54 1 4*h*	155	01	4*h*

			l.	s.	d.
	March 20th.				
	Sundries Dr. to *William Clancy*, 23*l.* for the two following Bills of Meſſ. *Dillon* of *London*, on me in Favour of do. *Clancy*, to be allowed him in Account, *viz.*				
2	Ship *Bonadventure* for one for the Præmium, &c. of inſuring 460*l.* on her to *Barbadoes*, -	£. 15 6 8			
5/5	*Bottomry* for another for the Præmium, &c. of inſuring 230*l.* the Principal and Præm. of 200*l.* lent *John Miller*, Maſter of the *Adventure* Galley, bound alſo to *Barbadoes*,	7 13 4			
			23	00	00
	22d.				
4/4	*Lau. Lawſon, of London, my Account* Dr. to *Voyage to do. Place, per* the *Catherine* of *Dublin, William Butler*, Maſter, 328*l.* 10*s.* for the neat Proceed of my 200 Pieces of Linen, amounting as *per* Account of Sales to 300*l. Eng.* at 9 ½ *per Cent.* is -		328	10	00
	24th.				
6	*Voyage to Nants, per the Dolphin, David Daniel, Maſter*, Dr. to *Sundries*, 231*l.* for the, &c. of Wares conſign'd to *Patt. Archer* to ſell for my Account.				
6	To *General Account of Wares*, for 16 Hhds. of Tallow, bought for	£. 222 6			
1	To *Caſh*, paid Duty, &c.	8 14			
			231	00	00
	27th.				
6	*Voyage to Bilboa, per the Ann and Mary, Ambroſe Sutton, Maſter*, Dr. to *Sundries*, 217*l.* for the Coſt, &c. of the following Wares, conſigned to *Mic. Archer* there, to ſell for my Account,				
	2200lb. tann'd upper Leather, bought the 8th and 15th for	£. 56 5 0			
	2000lb. Sole Leather, bought the 8th and 15th for -	55 4 2			
	130 Ox Hides bought for	100 6 10*h*			
6	To *General Account of Wares*, for the Amount,	211 16 0*h*			
1	To *Caſh*, paid Duty, &c.	5 3 11*h*			
			217	00	00
	29th.				
1/5	*Caſh* Dr. to *Patt. Archer*, of *Nants*, my Account, 78*l.* 2*s.* 6*d.* for my Bill of 1500 Livres *Tournois*, at Uſance on him, Favour *Garret Walſh* of do. Place, Value received of *Patt. Clancy*, at 12*d.* ½ *per* Livre,		78	02	06

March

		l.	s.	d.
	March 31st.			
6 2	*Meſſ. Loftus and Co. at Paris, my Account* Dr. to *Meſſ. Swift and Co.* 125*l.* for do. *Swift*'s Draft of 2500 Livres *Tournois* at Uſance, on *Peter Lamote*, of do. Place, Favour do. *Loftus*, Value in Account do. *Swift*, at 12*d. per* Livre, -	125	00	00
	April 3d.			
	Sundries Dr. to *Patt. Archer*, of *Nants*, my Account, 76*l.* 11*s.* 3*d.* for his Draft of 1500 Livres *Tournois*, at 12*d. ſ. per* Livre, on *William Ford* in my favour, being part of the neat Proceed of my Beef formerly ſold by him, the Bill I have received this Day preſented, and the Contents as follows,			
3	*Notes Payable*, for my Note formerly paſſed him, and now taken up, £. 19 6 0			
1 5	*Caſh*, received the Remainder in ready Money, 57 5 3			
		76	11	03
	5th.			
6 1	*Bonds* Dr. to *Stock*, 800*l.* received from the Executors of my Uncle *John*, the two following Bonds as a Legacy, *Frank Farrel*'s Bond with Intereſt and Principal, at 6 *per Cent. per Annum*, commencing from 25th Ultimo, - £. 500			
	Gregory Grace's Bond with Principal and Intereſt, at 6 *per Cent. per Annum*, commencing from *All Saints* laſt, - 300	800	00	00
	8th.			
7	*Wares from Leghorn* Dr. to *Sundries*, 205*l.* received from on board the *Hopewell Galley*, *Valentine Talbot*, Maſter, from *Henry Hall*, of *Leghorn*, my Account,			
	50 Cheſts of *Florence* Wine,			
	50 do. Oil,			
7	To *Hen. Hall*, my Acc. for the Coſt, *&c.* amounting to 680 *Leghorn* Dollars, at 5*s. per* do. £. 170			
1	To *Caſh*, paid Duty and Charges, - 25	205	00	00
	9th.			
1	*Caſh* Dr. to *Sundries*, 152*l.* ſold *John Slingſby*, for ready Money,			
2	To *Claret*, for 2 Tun, at 44*l. per* do. £. 88 0			
5	To *Burgundy Wine*, for 2 Hhds. at 23*l. per* Hhd. 46 0			
6	To *Wares from Leghorn*, for 5 Cheſts *Florence* Wine, at 2*l.* 6*s. per* Cheſt, 11 10			
	2 Cheſts of do. Oil, at 3*l.* 5*s. per* do. 6 10	152	00	00
	11th.			
1 6	*Caſh* Dr. to *Meſſ. Loftus and Co. my Account*, 119*l.* 8*s.* 9*d.* for my Bill of 2340 Livres *Tournois*, at Uſance on him, Favour *Paul Robert*'s, Value received from *Barth. Brown* in ready Money, at 12*d. farth. per* Livre, - -	11	0	09

		l.	s.	d.
	April 13th.			
2	*Claret* Dr. to *Sundries*, 300*l.* for the Coſt, &c. of 10 Tun, received *per* the *Eagle*, *John Grainger*, Maſter, from *Peter Laroche*, of *Bourdeaux*, for my Account,			
4	To *Lau. Lawſon*, my Account, for do. *Laroche*'s Draft on him for 125*l.* 8*s.* 4*d.* *Eng.* in *Bourdeaux*, Value at 32*d.* *ſar.* *per* Δ, amounting as *per* Invoice, 2800 Livres Exchange, between *London* and *Dublin*, at 10 *per Cent*, £. 137 19 1 3-*f.*			
1	To *Caſh*, paid Duty and Charges, 161 0 10 *f.*			
		300	00	00
	16th.			
1/7	*Caſh* Dr. to *Wares from Leghorn*, 55*l.* 10*s.* ſold *Bryan Connor* for ready Money,			
	10 Cheſts *Florence* Wine, at 46*s.* *per* Cheſt, £. 23 0			
	10 do. Oil, at 3*l.* 5*s.* *per* Cheſt, - 32 10			
		55	10	00
	17th.			
2/1	*Meſſ Swift and Co.* Dr. to *Caſh*, 150*l.* ſent to their Bank to be carried to the Credit of my Account,	150	00	00
	20th.			
7/4	*Voyage to Nants, per the George of Briſtol, Adam Barry, Maſter*, Dr. to *Lau. Lawſon, of London, my Account*, 79*l.* 15*s.* for the Coſt, &c. of 3 Hhds. of Tobacco, conſigned by do. *Lawſon*, according to my Orders to *Patt. Archer* there, to ſell for my Account, the Coſt, &c. amounting to 72*l.* 10*s.* *Eng.* at 10 *per Cent.* is -	79	15	00
	23d.			
7/5	*Edward Hall, of Cadiz, my Account* Dr. to *Voyage to do Place, per the Betty, John Parle, Maſter*, 305*l.* for the neat Proceed of my Leather and Hides, formerly conſigned to him, amounting as *per* Account to 1525 Dollars, at 4*s.* *per* Dollar,	305	00	00
	25th.			
7	*Hops* Dr. to *Sundries*, 356*l.* 17*s.* 9*d.* for the Coſt, &c. of 20 Bags, Wt. Nt. 70C. received *per* the *Whale* of *Cork*, *George Hartvill*, Maſter, from *Lau. Lawſon*, of *London*, according to my Orders, and for my Account,			
4	To *Lau. Lawſon*, my Account, for the Coſt, &c. as *per* Invoice, amounting to 245*l.* *Eng.* Exchange, at 9 3-4 *per Cent.* - £. 268 17 9			
1	To *Caſh*, paid Duty and Charges, 88 0 0			
		356	17	09
	25th.			
1/7	*Caſh* Dr. to *Hops*, 42*l.* ſold *Luke Floyd* for ready Money, 2 Bags Wt. Nt. 7C. at 6*l.* *per* C. -	42	00	00

		l.	s.	d.
	April 28th.			
	Sundries Dr. to *Hops*, 63*l.* ſold *John Hart*, 3 Bags, Wt. Nt. 10*d.* ½. *per* C. and received in Payment, *viz.*			
3	*Bills and Notes*, for *Matth. Mead*'s Note of 50*l.* payable the 1ſt of *Auguſt* next, £. 47 10			
1/7	*Caſh*, received the Remainder, 15 10			
		63	00	00
	30th.			
1/8	*Caſh* Dr. to *Inſurance*, 5*l.* 5*s.* inſured to *William Ford*, 350*l.* on Wares in the *Eagle*, *John Grainger*, Maſter, for *Bilboa*, the Præmium at 1 ¼ *per Cent.*	5	05	00
	May 2d.			
6	*Meſſ. Loſtus and Co. of Paris, my Account* Dr. to *Sundries*, 61*l.* 14*s.* for his Draft, 1234 Livres *Tournois*, at 12*d. per* Livre on me, Favour *Richard Brady*, Value paid do. *Brady*,			
7	To *Wares* from *Leghorn*, for			
	5 Cheſts *Florence* Wine, at 46*s. per* Cheſt, £. 11 10			
	5 do. Oil, at 65*s. per* Cheſt, 16 5			
	£. 27 15			
5	To *Burgundy Wine*, for 1 Hhd. 23 0			
1	To *Caſh*, paid the Remainder in ready Money, 10 19			
		61	14	00
	4th.			
3/7	*Bills and Notes* Dr. to *Hops*, 65*l.* 12*s.* 6*d.* ſold *Bryan Connor* on his Note, payable at 6 Months, 3 Bags, Wt. Nt. 10 ½ at 6*l.* 5*s. per* C.	65	12	06
	7th.			
8/7	*Profit and Loſs* Dr. to *Voyage to Nants, per the George of Briſtol, Adam Barry, Maſter*, 79*l.* 15*s.* for the Coſt, *&c.* of 3 Hhds. Tobacco loſt in do. Ship, - - -	79	15	00
	9th.			
4/6	*Lau. Lawſon of London, my Account* Dr. to *Meſſ. Loſtus and Co. my Account*, 110*l.* for do *Lawſon*'s Bill, 750 Λ at 32*d. per Eng.* on do. *Loſtus* for my Account, payable the 21ſt of *June*, makes 100*l. Eng.* at 10*l. per Cent.* is here, -	110	00	00
	11th.			
8/6	*Nic. Archer of Bilboa, my Account* Dr. to *Voyage to do. Place, per the Mary and Ann, Ambroſe Sutton, Maſter*, 240*l.* for the neat Proceeds of my tann'd Leather and Hides, formerly conſign'd to him, amounting as *per* Account Sales to 1200 Pieces, 8 at 4*s. per* do. is, - -	240	00	00
8				

		l.	s.	d.
	May 12th.			
3	*Bills and Notes* Dr. to *Sundries*, 38*l.* 16*s.* discounted to *John Johnston*, *Luke Floyd*'s Note of 40*l.* payable the 10th *November*,			
7	To *Hops*, for 2 Bags, Wt. Nt. 7C. at 5*l.* 10*s. per* C. - £. 38 10			
1	To *Cash*, for the Overplus return'd, - 0 6			
		38	16	00
	14th.			
7 1	*Henry Hall, of Leghorn, my Account* Dr. to *Cash*, 59*l.* paid *Barnaby Carrol* in ready Money, a Bill by do. *Hall* on me, Favour Messr. *Dillon* of *Dublin*, indorsed by do. *Dillon* to do. *Carrol*, Value in *Leghorn* 240 Dollars at 4*s.* 11*d. per* Dollar,	59	00	00
	17th.			
1 0	*Cash* Dr. to *Bonds*, 309*l.* received from *Gregory Grace*, what was due for Principal and Interest of half a Year, and deliver'd up his Bond,	309	00	00
	19th.			
5 1	*Bottomry* Dr. to *Cash*, 150*l.* lent *Matthew Matthews* of the *Rover Galley*, to be repaid with 15*l.* Prem. unto *Mic. Archer* of *Bilboa* for my Account, at the safe Arrival of do. Ship there, -	150	00	00
	22d.			
2 8	*Barth. Brown* Dr. to *Insurance*, 5*l.* insur'd to do. 250*l.* on Wares in the *William* of *Dublin*, *Thomas Barry*, Master, for *Leghorn*, the Præmium at 2*l. per Cent.* - - -	5	00	00
	do.			
1 1	*Cash* Dr. to *Stock*, 115*l.* received from *John Johnston*, as an Apprentice Fee with his Son *Tom.*	115	00	00
	25th.			
4 3	*Cash* Dr. to *Bills and Notes*, 63*l.* 17*s.* 8*d.* received from *Bryan Connor*, in full for his Note of 65*l.* 12*s.* 6*d.* allowing Discount for 23 Days, at 6 *per Cent. per Annum*, - -	63	17	08
	30th.			
7 8	*Henry Hall of Leghorn, my Account* Dr. to *Mic. Archer of Bilboa, my Account*, 110*l.* for his Draft of 550 *Spanish* Dollars on do. *Archer* for my Account, Value 440 *Leghorn* Dollars, which remained due to him in Account, the said Sum at 4*s. per Spanish* Dollar, or 5*s. per Leghorn*, makes -	110	00	00
	June 1st.			
5 5	*William Clancy* Dr. to *Burgundy Wine*, 47*l.* sold *Mic. Donoghoe*, for an accepted Bill on do. *Clancy*, payable the 4th *July*, 2 Hhds. at 23*l.* 10*s. per* Hhd.	47	00	00

June 1st.

		l.	s.	d.
6 2	*Meſſ. Loftus and Co. at Paris, my Account* Dr. to *Meſſ. Swift and Co.* 144*l.* for Meſſ. *Dillon* of *Dublin*, a Bill of 2880 Livres *Tournois*, at 12*d. per* Livre, on do. *Loftus*, payable at Sight, to my Order which I remitted them for my Account, Value paid do. *Dillon*, with my Bill on do. Co. at Sight, to the Order of do. *Dillon*, -	144	00	00
	4th.			
1 8	*Caſh* Dr. to *Profit and Loſs*, 11*l.* 10*s.* won at a Race,	11	10	00
	10th.			
5 1	*Burgundy Wine* Dr. to *Caſh*, 2*l.* refunded *Mic. Donoghoe*, for Defect in 1 Hhd. ſold him ſome Time ago,	2	00	00
	12th.			
8	*Inſurance* Dr. to *Sundries*, 210*l.* loſt by inſuring to *Barth. Brown*, 250*l.* on Wares in the *William* of *Dublin*, *Thomas Barry*, Maſter, he has abated me 16*l. per Ct.* on the Whole, and paid him as follows,			
2	To do. *Brown*, for what he ow'd me for his Receipt, -	£. 51		
1	To *Caſh*, paid him ready Money,	159		
		210	00	00
	14th.			
4 2	*Lau. Lawſon of London, my Account* Dr. to *Edward Hall of Cadiz, my Account*, 200*l.* 10*s.* 5*d.* for do. *Hall*'s Draft of 182*l.* 5*s.* 10*d. Engliſh*, remitted by him to do. *Lawſon* for my Account, Value at *Cadiz* 1000 Dollars, at 43*d.* 3-*f. per* Dollar, *Eng.* at 10*l. per Cent.* is here, -	200	10	05
	do.			
1 8	*Caſh* Dr. to *Profit and Loſs*, 3*l.* 10*s.* gain'd by a Horſe, bought and ſold immediately to Captain *Smart*, for 20 Piſtoles, -	3	10	00
	15th.			
	Sundries Dr. to *Claret*, 20*l.* for 2 Hhds. diſpoſed of, beſides one Hhd. was made Uſe of to fill thoſe that leaked, - -			
1	*Caſh*, for 1 Hhd. ſold *Peter Price*,	£. 12		
8	*Charges*, for 1 Hhd. bottled for my Uſe,	8		
2		20	00	00
	19th.			
8 1 4	*Profit and Loſs* Dr. to *Lau. Lawſon of London, my Account*, 7*l.* 4*s.* 2*d.* for the Agio of his Advance, unto the 15th Current, at 6 *per Cent. per Ann.* 6*l.* 11*s.* 1*d. Eng.* at 16*l. per Cent.* is here,	7	04	02

		l.	s.	d.
	June 21ſt.			
1 3	*Caſh* Dr. to *Ship Providence*, 40*l.* received from the Maſter of do. Ship, my half, the Balance of his Account, Freight, Diſburſements, Wages, &c.	40	00	00
	24th.			
1	*Caſh* Dr. to *Sundries*, 51*l.* received from *George Gunn* in full for Principal and half a Year's Intereſt, at 6 *per Cent. per Annum*,			
4	To do. *Gunn*, for the Principal, £. 50			
8	To *Profit and Loſs* for the Intereſt, 1			
		51	00	00
	28th.			
8 5	*Mic. Archer of Bilboa, my Account* Dr. to *Bottomry*, 165*l.* for the Principal and Præmium of 150*l.* lent *Matth. Matthews*, Maſter of the *Rover*, received Advice from do. *Archer*, that he has received for my Account, 825 Dollars Exchange, at 4*s. per* Dollar, - -	165	00	00
	31ſt.			
8 1	*Charges* Dr. to *Caſh*, 100*l.* paid thoſe 6 Months, as *per* Book of Charges, *viz.*			
	For Rent, - £. 25			
	For Houſe Expences, - 50			
	For Pocket Expences, - 25			
		100	00	00

End of the JOURNAL, No. I.

LEDGER

OF DOMESTIC PROPER

ACCOUNTS,

No. I.

A.	Fol.
Archer (Pat.)	5
Archer (Mic.)	8

B.	Fol.
Brown (Barth.)	2
Bills and Notes	3
Burgundy Wine	5
Bottomry	5
Bonds	6
Balance	9

C.	Fol.
Caſh	1
Claret	2
Curry (Charles)	4
Charges	8
Clancy (William)	5

D.

E.

F.

G.	
Gunn (George)	4
General Acc. Wares	6

H.	
Hall (Henry)	7
Hops	7
Hall (Edward)	7

I.	
Inſurance	8

K.

L.	
Linen Cloth	2
Lawſon (Lau.)	4
Meſſrs. Loftus and Co.	6

M.

N.

	Fol.
Notes payable	3

O.

	Fol.

P.

	Fol.
Profit and Loss	8

Q.

R.

S.

Stock	1
Ship Bonadventure	2
Swift and Co.	2
Ship Providence	3

T.

Tea	4

V.

Voyage to Rouen	3
Voyage to Nants per Dolphin	6
Voyage to London	4
Voyage to Cadiz	5
Voyage to Nants per Jenny Galley	3
Voyage to Bilboa	6
Voyage to Nants per the George	7

W.

Wares from Leghorn	7

X.

Y.

Z.

			Fo.	l.	s.	d.
1764.		*Stock*, Dr.				
		To *Balance* for my neat Stock, - -	9	3144	06	4½
		Caſh, Dr.				
Jan.	1	To *Stock*, received from my Father, -	1	2000	00	00
	10	To *Claret* received from *Charles Curry*, -	2	12	00	00
Feb.	20	To *Tea* received from *Richard Brady*, -	4	105	00	00
Mar.	6	To *Burgundy Wine* received from *John Tool*, - - -	5	24	10	00
	6	To *Sundries* received from *Bryan Counor*,		133	00	00
	29	To *Pat. Archer* of *Nants*, my Acc. received,	5	78	02	06
Apr.	3	To *Pat. Archer*, my account, received from,	5	57	05	03
	9	To *Sundries* received from *John Slingſby*,		152	00	00
	11	To *Meſſ. Loftus and Co.* my Account received, - - - -	6	119	08	09
	16	To *Wares* from *Leghorn*, received from *Brian Connor*, - - -	7	55	10	00
	25	To *Hops* received from *Luke Floyd*, -	7	42	00	00
	28	To *Hops* received from *John Hart*, - -	7	15	10	00
	30	To *Inſurance* received from *William Ford*,	8	5	05	00
May	17	To *Bonds* received from *Gregory Grace*, -	6	309	00	00
	22	To *Stock* received from *John Johnſton*, -	1	115	00	00
	25	To *Bills and Notes* received from *Bryan Connor*,	3	63	17	08
June	4	To *Profit and Loſs* gained by a Horſe Race,	8	11	10	00
	14	To *Profit and Loſs* gained by a Horſe, -	8	3	10	00
	15	To *Claret* received from *Peter Price*, -	2	12	00	00
	21	To *Ship Providence* received from Maſter,	3	40	00	00
	24	To *Sundries* received from *George Gunn*,		51	00	00
				3405	09	02

1764.		Contra, Cr.	Fo.	l.	s.	d.
Jan.	1	By *Cash* received from my Father to begin the World, - - - -	1	2000	00	00
Apr.	5	By *Bonds* received from the Executors of my Uncle *John* as a Legacy, -	6	800	00	00
May	22	By *Cash* received from *John Johnson*, -	1	115	00	00
		By *Profit and Loss* for my Neat Gain, -	8	229	06	4½
				3144	06	4½

		Contra, Cr.				
Jan.	2	By *Claret* paid *Arthur Allen*, -	2	384	00	00
	2	By *Messf. Swift and Co.* sent to their Bank	2	1000	00	00
	5	By *Claret* paid for Cooperage, &c. -	2	4	00	00
	7	By *Linen Cloth*, paid Several, -	2	287	10	00
	18	By *Voyage to Rouen*, per *Ann* and *Mary*,	3	125	00	00
	21	By *Bills and Notes*, lent *Edward Ellis*,	3	100	00	00
	25	By *Ship Providence*, paid *David Daniel*,	3	25	00	00
	29	By *Voyage to Nants*, per the *Jenny Galley*,	3	7	00	00
Feb.	3	By *Voyage to London*, per the *Catherine* of *Dublin*, - -	4	2	10	00
	6	By *Tea*, paid Duty, &c. -	4	46	00	00
	17	By *Voyage to Cadiz*, per the *Betty*, &c. paid	5	14	17	06
	17	By *Charles Curry*, paid, -	4	12	12	06
	24	By *George Gunn*, lent him, -	4	50	00	00
	28	By *Burgundy Wine*, paid Duty, &c. -	5	49	10	00
Mar.	8	By *General Account Wares*, paid *William Ford*, - -	6	50	00	00
	19	By *Notes Payable*, paid *Christopher King*,	3	54	01	4h
	24	By *Voyage to Nants*, per the *Dolphin*, &c. paid, - -	6	8	14	00
	27	By *Voyage to Bilboa*, &c. paid Duty, &c.	6	5	03	11h
Apr.	9	By *Wares* from *Leghorn*, paid Duty, &c.	7	35	00	00
	13	By *Claret*, paid Duty, &c. -	2	162	00	10
	17	By *Messf. Swift and Co.* sent to their Bank,	2	150	00	00
	25	By *Hops*, paid Duty, &c. -	7	88	00	00
May	2	By *Messf. Loftus and Co.* my Account, paid *Richard Brady*, -	6	10	19	00
	12	By *Bills and Notes*, paid *John Johnston*,	3	00	06	00
	14	By *H. Hall*, my Account, paid *Barn. Carrol*,	7	59	00	00
	19	By *Bottomry*, lent *Matth. Matthews*, -	5	150	00	00
June	10	By *Burgundy Wine*, paid *Mic. Donoghoe*,	5	2	00	00
	12	By *Insurance*, paid *Barth. Brown*, -	8	159	00	00
	30	By *Charges*, paid these 6 Months, as per *Cash Book*, - -	8	100	00	00
		By *Balance* remaining in Chest, -	9	263	04	00
				3405	09	02

				Fo.	l.	s.	d.
1764.		*Claret*, Dr.	Tun.				
Jan.	2	To *Caſh*, Bought from *Arthur Allen*,	12	1	384	00	00
	5	To *Caſh*, paid for Cooperage, *&c.*	1	1	4	00	00
Apr.	13	To *Sundries*, per the *Eagle*, *&c.*	10		300	00	00
		To *Profit and Loſs*, gained by this Acc.	8		124	00	00
			22		812	00	00
		Meſſ. Swift and Co. Dr.					
Jan.	2	To *Caſh*, ſent to their Bank,		1	1000	00	00
Apr.	17	To *Caſh*, ſent to their Bank,		1	150	00	00
					1150	00	00
		Ship Bonadventure, Dr.					
Jan.	3	To *Barth. Brown*, bought from him,		2	400	00	00
Mar.	20	To *William Clancy*, for the Præmium, *&c.*		5	15	06	08
		To *Profit and Loſs* gained, by this Account,		8	84	13	04
					500	00	00
		Barth. Brown, Dr.					
Feb.	1	To *Claret*, ſold him in Account,		2	45	00	00
	9	To *Sundries*, ſold him,			182	00	00
Mar.	4	To *Lau. Lawſon, my Account, for my Bill*,		4	219	00	00
May	22	To *Inſurance*, for the Præmium of *Inſuring*,		8	5	00	00
					451	00	00
		Linen Cloth, Dr.	Pieces.				
Jan.	7	To *Caſh*, bought from Several,	200	1	287	10	00
	15	To *Claret*, received in Barter,	40	2	60	00	00
			240		347	10	00

1764		Contra, Cr.	Tun.	Hd.	Fo.	l.	s.	d.
Jan.	10	By *Caſh*, ſold *Charles Curry*, -	00	1	1	12	00	00
	15	By *Linen Cloth*, Bartered with a North Country Merchant,	01	2	2	60	00	00
Feb.	1	By *Barth. Brown*, ſold him, -	01	0	2	45	00	00
	9	By *Barth. Brown*, ſold him, -	03	0	2	132	00	00
	14	By *Charles Curry*, ſold him in Account,	02	2	4	110	00	00
Mar.	15	By *General Account*, Wares ſold,	01	0	6	45	00	00
April	9	By *Caſh*, ſold *John Slingſby*, -	02	0	1	88	00	00
June	15	By *Sundries*, diſpoſed of, -	00	2		20	00	00
		- Leakage, -	00	1				
		By *Balance*, remaining unſold, -	10	0	9	300	00	00
			22	0		812	00	00

		Contra, Cr.						
Jan.	29	By *Voyage to Nants*, &c. for my Bill on them,			3	100	00	00
Feb.	12	By *Notes Payable*, for my Bill on them, -			3	250	00	00
	17	By *Voyage to Cadiz*, per the *Betty*, &c. for,			5	37	10	00
Mar.	3	By *Bottomry*, for my Bill on them, at Sight,			5	200	00	00
	31	By *Meſſ. Loftus and Co. my Account*, for their Draft, - -			6	125	00	00
June	1	By *Meſſ. Loftus and Co. my Account*, for,			6	147	00	00
		By *Balance* due to me, - -			9	290	10	00
						1150	00	00

		Contra, Cr.						
Mar.	2	By *William Clancy*, for the Freight, -			5	100	00	00
		By *Balance*, for it's preſent Uſe, -			9	400	00	00
						500	00	00

		Contra, Cr.						
Jan.	3	By *Ship Bonadventure*, bought of him,			2	400	00	00
June	12	By *Inſurance*, for what he owed me, -			8	51	00	00
						451	00	00

		Contra, Cr.	Pieces.					
Feb.	3	By *Voyage to London*, per the *Catherine* of *Dublin*,	200	4		287	10	00
		By *Balance*, remaining Unſold,	40	9		60	00	00
			240			347	10	00

1, 64 *Ship Providence,* Dr.

			Fo.	l.	s.	d.
Jan.	12	To *Notes Payable*, bought from *David Daniel*, half Do. -	3	250	00	00
	25	To *Cash* paid *David Daniel*, half Repairs,	1	25	00	00
		To *Profit and Loss*, gained by this Account,	8	40	00	00
				315	00	00

Notes Payable, Dr.

			£			No.				
Feb.	12	To *Messf. Swift and Co.* for my Note, -	250	0	0	1	2	250	00	00
Mar	19	To *Sundries*, for my note disc.	159	14	4*b*.	3		155	01	4½
Apr.	3	To *Pat. Archer of Nants*, my Account, -	19	6	0	2	5	19	06	00
		To *Profit and Loss*, gained by this Account,					8	4	13	00
								429	00	4½

Voyage to Rouen per the Ann and Mary, N. Denn, Master, Dr.

Jan.	18	To *Cash* for the Cost, &c. 100 *Tubs of Butter*, consigned to *Paul Leech*,	1	125	00	00
		To *Profit and Loss*, gained by this Account,	8	32	10	00
				157	10	00

Bills and Notes, Dr.

			£			No.				
Jan.	21	To *Cash*, lent *Edward Ellis*, on his Note, -	101	0	0	1	1	100	00	00
Apr.	28	To *Hops*, received *Matthew Mead's* Note, -	50	0	0	2	7	47	10	00
May	4	To *Hops*, received *Bryan Connor's* Note, -	65	12	6	3	7	65	12	06
	12	To *Sundries*, to *Jn. Johnston*,	40	0	0			38	16	00
								251	18	06

Voyage to Nants per the Jenny Galley, Arthur Neal, Master, Dr.

Jan.	29	To *Sundries*, for the Cost, &c. 125 Barrels of Beef, - -		107	00	00
		To *Profit and Loss*, gained by this Account	8	30	10	00
				137	10	00

							Fo.	l.	s.	d.
1764.		*Contra*,				*Cr.*				
June	21	By *Cash*, received from Master, Do. Ship,					1	40	00	00
		By *Balance*, for it's present Value,				-	9	275	00	00
								315	00	00
		Contra,				*Cr.*				
						No.				
Jan.	12	By *Ship Providence*, passed *David Daniel*, -	£ 250	00	0	1	3	250	00	00
Mar.	8	By *General Account Wares*, my Note, -	19	06	0	2	6	19	06	00
	12	By *General Account Wares*, passed, -	159	14	4b	3	6	159	14	4b
								429	00	4b
		Contra,				*Cr.*				
Feb.	28	By *Burgundy Wine*, for Neat proceed of Butter,					5	157	10	00
		Claret,				*Dr.*				
			£			No.				
Mar.	19	By *Notes Payable*, pais'd to *Christ. King, Edward Ellis's*,	101	0	0	1	3	101	00	00
May	25	By *Cash*, Disc. to *Bryan Connor*,	65	12	6	3	1	63	17	08
		By *Balancing Matt. Mead's*,	50	0	0	2	9	47	10	00
		By *Luke Floyd's*, payable the 10th of *November*, -	40	0	0	4		38	16	00
		By *Profit and Loss* lost by this,	0	0	0		8	00	14	10
								251	18	06
		Contra,				*Cr.*				
Feb.	25	By *Patt. Archer*, for my Account of the Neat Proceed, - -					5	137	10	00

			Fo.	l.	s.	d.
1764.		*Voyage to London per the Catherine of Dublin, Wm. Butler, Maſter, Dr.*				
Feb.	3	To *Sundries*, for the Coſt, &c. of an Invoice,		290	00	00
		To *Profit and Loſs*, gained by this account,	8	38	10	00
				328	10	00
		Tea, Dr.				
		Bohea. lb. 600 / *Green.* lb. 600				
Feb.	6	To *Sundries*, received *per* the *Anne*, &c.		288	00	00
		To *Profit and Loſs*, gained by this Account, -	8	32	00	00
				320	00	00
		Charles Curry, Dr.				
Feb.	14	To *Sundries*, ſold him, -		165	00	00
	17	To *Caſh*, paid him the *Balance of my Account*,	1	12	12	06
				177	12	06
		George Gunn, - Dr.				
Feb.	24	To *Caſh*, lent him to be repaid with Intereſt,	1	50	00	00
		Lau. Lawſon, of London, my Ac. Dr.				
Mar.	22	To *Voyage*, to Do. place for the Neat proceed, - E. 300 M. 0 Ex. 9½	4	328	10	00
May	9	To *Meſſ. Loftus and Co. my Account*, for his, - 100 0 0 10	6	110	00	00
June	14	To *Edward Hall, my Account*, for Do. *Hall*, 182 5 10 10	7	200	10	05
		To *Balance*, due to him, 287 3 7 10	9	315	17	11
		869 9 5		954	18	04

1764.					Fo.	l.	s.	d.
		Contra,		*Cr.*				
Mar.	22	By *Lau. Lawſon*, my Account for the Neat,			4	328	10	00

			Bohea.	*Green.*				
		Contra,	*lb.*	*lb.*	*Cr.*			
Feb.	9	By *Barth. Brown*, ſold him, -		200	2	50	00	00
	14	By *Charles Curry*, ſold him, -	200		4	55	00	00
	20	By *Caſh* ſold *Richard Brady*, -	200	200	1	105	00	00
Mar.	6	By *Caſh*, ſold *Bryan Connor*, -	200	200	1	110	00	00
			600	600		320	00	00

		Contra,	*Cr.*				
Feb.	17	By *Voyage* to *Cadiz*, per the *Betty*, *&c.* for Hides, - - -	5	177	12	06

		Contra,	*Cr.*				
Apr.	25	By *Edw. Hall*, my Acc. for the Neat Proceed,		305	00	00

			E.	*M.*		*Ex.*				
		Contra,					*Cr.*			
Feb.	6	By *Tea* conſigned by him to me, -	220	00	00	10	4	242	00	00
Mar.	4	By *Barth. Brown*, for my Bill, -	200	00	00	9½	2	219	00	00
Apr.	13	By *Claret*, for *Peter Laroche*, - -	125	08	04	10	2	137	19	02
	20	By *Voyage to Nants*, *&c.* for the -	72	10	00	10	7	79	15	00
	25	By *Hops*, conſigned by him to me, - -	245	00	00	93-4	7	268	17	09
June	14	By *Profit and Loſs*, do. Charges, for the -	6	11	0	10	8	7	04	02
		By *Profit and Loſs*, loſt by Exchange, -							02	03
			869	09	05			954	18	04

					Fo.	l.	s.	d.
1764.		*Voyage to Cadiz per the Betty, John Parle, Master,* Dr.						
Feb.	17	To *Sundries*, for Tann'd Upper Leather, &c.				230	00	00
		To *Profit and Loss*, gained by this Account,			8	75	00	00
						305	00	00
		Patt. Archer, of Nants, my Account, Dr.						
Feb.	25	To *Voyage*, to do. Place, *per Jenny Galley*, -	*Livres.* 2750.	*Ex.* 12	3	137	10	00
		To *Balance* due to him,	25		9	12	15	2½
		To *Profit and Loss*, gained by the Exchange,			8	4	08	6½
			3000	00		154	13	09
		Burgundy Wine, Dr.						
Feb.	28	To *Sundries*, received *per* the *Anne* and *Mary*, - -	Hhds. 12			207	00	00
June	10	To *Cash* refunded *Mic. Donoghoe*,			1	2	00	00
		To *Profit and Loss*, gain'd by this Account, - -			8	63	10	00
						272	10	00
		William Clancy, Dr.						
Mar.	2	To *Ship Bonadventure*, agreed with him,			2	100	00	00
June	1	To *Burgundy Wine*, for *Mic. Donoghoe*,			5	47	00	00
						147	00	00
		Bottomry, Dr.						
Mar.	3	To *Messf. Swift and Co.* lent *John Miller*,			2	200	00	00
	20	To *William Clancy*, for the Premium, &c.			5	7	13	04
May	19	To *Cash* lent *Matt. Matthews*, Master,			1	150	00	00
		To *Profit and Loss*, gain'd by this Account,			8	15	00	00
						372	13	04

					Fo.	l.	s.	d.
1764		*Contra,*		*Cr.*				
Apr.	25	By *Edward Hall, my Account* for the Neat Proceed,			7	395	00	00
						395	00	00

		Contra,		*Cr.*				
			Livres.	*Ex.*				
Mar.	29	By *Cash,* for my Bill on him,	1500	12½	1	78	02	06
Apr.	3	By *Sundries,* for his Draft on *William Ford,*	1500	12*s*		76	11	03
			3000			254	13	09

		Contra,		*Cr.*				
				Hhds				
Mar.	6	By *Cash,* sold *John Toole,*		1	1	24	10	00
	6	By *Cash,* sold *Bryan Connor,*		1	1	23	00	00
	9	By *General Account Wares* sold,		3	6	63	00	00
	15	By *General Account Wares* sold,		2	6	46	00	00
Apr.	9	By *Cash,* sold *John Slingsby,*		2	1	46	00	00
May	2	By *Messf. Loftus and Co. my Account,*		1	6	23	00	00
June	1	By *William Clancy,* sold,		2	5	47	00	00
				12		272	10	00

		Contra,		*Cr.*				
Mar.	15	By *General Account Wares,* for my Bill,			6	51	01	08
	19	By *Sundries,* for two Bills of *Messf. Dillon,*				23	00	00
		By *Balance* due to me, -			9	72	18	04
						147	00	00

		Contra,		*Cr.*				
June	28	By *Mic. Archer* of *Bilboa, my Account,*			8	165	00	00
		By *Balance* remaining, *John Miller's* Contract, - -			9	207	13	04
						372	13	04

						Fo.	l.	s.	d.
1764		*General Account of Wares, Dr.*							
			T. U.	do. S	Ox	H.T.			
			Lea.	Lea.	Hs.				
Mar.	12	To *Sundries*, bought from *William Ford*,				10		132	06	0
	8	To *Notes payable*, bought	1200	1000	130		3	159	14	4h
		To *Sundries*, bought from *William Jones*,	1000	1000		6		142	01	8
			2200	2000	130	16		434	02	oh
		Voyage to Nants per the Dolphin, David Daniel, Dr.								
Mar.	24	To *Sundries*, for the Coſt, &c. Wares conſigned to *Patt. Archer*, -						231	00	00
		Voyage to Bilboa per the Anne and Mary, Ambroſe Sutton, Maſt. Dr.								
Mar.	27	To *Sundries*, for the Coſt, &c. of Wares, conſign'd, - -						217	00	00
		To *Profit and Loſs*, gain'd by this Account,					8	23	00	00
								240	00	00
		Meſſ. Loftus and Co. of Paris, my Account, Dr.								
			Livres.	*Ex.*						
Mar.	31	To *Meſſ. Swift and Co.* for do. Draft, - -	2500	12			2	125	00	00
May	2	To *Sundries*, for his Draft on	1234	12				61	14	00
June	1	To *Meſſ. Swift and Co.* for the Draft, - -	2880	12			2	144	00	00
			6614					330	14	00
		Bonds, Dr.								
Apr.	5	To *Stock*, received from the Executors,					1	500	00	00
		To *Gregory Grace's*, at 6*l. per Cent.* commencing from *All Saints* laſt, -						300	00	00
		To *Profit and Loſs*, gain'd by this Account,					8	9	00	00
								809	00	00

1764. *Contra,* *Cr.*

			T.U. L.	do.S. Lea	Ox Hides.	H.T.	Fo.	l.	s.	d.
Mar.	24	By *Voyage* to *Nan's*, &c.				16	6	222	06	00
	27	By *Voyage to Bilboa*, &c.	2200	2000	130		6	211	16	0*b*
			2200	2000	130	10		434	02	0*b*

Contra, *Cr.*

	By *Balance* remaining in *Patt. Archer's* Hands,	9	231	00	00

Contra, *Cr.*

May 11	By *Mic. Archer* of *Bilboa*, my Account, -	8	240	00	00

Contra, *Cr.*

		Livres.	Ex.				
Apr. 11	By *Cash* for my Bill on them,	2340	12*d* *f.*	1	119	08	09
May 11	By *Lau. Lawson*, my Acc. for	2250	32*d.*	4	110	00	00
	By *Balance* due to me, -	2024		9	101	04	00
	By *Profit and Loss*, lost by Exchange, -	-		8		01	03
		6614			330	14	00

Contra, *Cr.*

May 17	By *Cash*, received from *Gregory Grace*, -	1	309	09	00
	By *Balance* for *Frank Farrel's*, remaining on Hands, - -	9	500	00	00
			809	00	00

			Chts. Flor. Wine	Chts. Flor. Oil	Fo	l.	s.	d.
1764.		*Wares from Legborn,* Dr.						
Apr.	8	To *Sundries,* received *per* the *Hopewell,* -	50	50		205	00	00
		To *Balance* for the Sales of	20	17	9	101	05	00
			70	67		306	05	00
		Henry Hall of Legborn, my Acc. Dr.	Doll.	Ex.				
May	14	To *Cash,* for his Bill on me, favour Mess. *Dillon,*	240	4s.11d	1	59	00	00
	30	To *Mich. Archer* of *Bilboa,* my Account, -	440	5	8	110	00	00
		To *Profit and Loss,* gain'd by this Account, -			8	1	00	00
			680			170	00	00
		Voyage to Nants per the George of Bristol, &c. Dr.						
Apr.	20	To *Lau. Lawson,* my Account, for the Cost, &c. 3 Hhds. Tobacco, -			4	79	15	00
		Edward Hall of Cadiz, my Acc. Dr.	Doll.	Ex.				
Apr.	25	To *Voyage* to do. Place, *per* the *Betty* for - -	1525	4s.	5	305	00	00
		To *Profit and Loss,* gain'd by this Account, - -			8		10	05
			1525			305	10	05
		Hops, Dr.	C.					
Apr.	25	To *Sundries,* received *per* the *Whale,*	70			356	17	9
		To *Profit and Loss,* gained by this Acc.			8	30	13	7h
						387	11	4h

					Fo.	l.	s.	d.
		Contra,		*Cr.*				
1764.			*Chts. Flor. Wine*	*Chts Flor. Oil.*				
Apr.	9	By *Cash*, sold *John Slingsby*,	5	2	1	18	00	00
	16	By *Cash*, sold *Bryan Connor*,	10	10	1	55	10	00
May	2	By Messrs. *Loftus* and Co. my Account, -	5	5	6	27	15	00
		By *Balance* for the Cost, &c. of	50	50	9	205	00	00
			70	67		306	05	00

		Contra,		*Cr.*				
			Doll.	*Ex.*				
Apr.	8	By *Wares from Leghorn* for the	680	5*s.*	7	170	00	00

		Contra,		*Cr.*				
May	7	By *Profit and Loss* for ditto Tobacco lost, -			8	79	15	00

		Contra,		*Cr.*				
			Doll.	*Ex.*				
June	14	By *Lau. Lawson*, my Account, for - -	1000	43*d*3*f* *Eng.*	4	200	10	05
		By *Balance* due to me, -	525	4*s*	9	105	00	00
			1525			305	10	05

		Contra,		*Cr.*				
				C.				
Apr.	25	By *Cash*, sold *Luke Floyd*, -		7	1	42	00	00
	28	By *Sundries*, sold *John Hart*, -		10 ½		63	00	00
May	4	By *Bills* and *Notes*, sold *Bryan Connor*, -		10 ½	3	65	12	06
	12	By *Bills* and *Notes*, sold *John Johnston*, -		7	3	38	16	00
		By *Balance* remaining unsold,		35	9	178	08	10*b*
				70		377	11	4*b*

			Ps.		Fo.	l.	s.	d.
1764.		*Insurance*, Dr.						
June	12	To *Sundries*, lost by Insuring 250*l.* on Wares in the *William* of *Dublin*,				210	00	00
		Mic. Archer, of Bilboa, my Ac. Dr.						
May	11	To *Voyage*, to do. Place, *per* the *Ann* and *Mary*,	1200	4*s.*	6	240	00	00
June	28	To *Bottomry*, for the Principal and Premium, - -	825	4*s.*	5	165	00	00
			2025			405	00	00
		Charges, Dr.						
June	15	To *Claret*, for 1 Hogshead bottled for my Use,			2	8	00	00
	30	To *Cash*, paid these six Months, as *per* Book,			1	100	00	00
						108	00	00
		Profit and Loss, Dr.						
May	7	To *Voyage* to *Nants*, *per* the *George of Bristol*,			7	79	15	00
June	19	To *Lau. Lawson*, my Account, for the Agio of his, - -			4	7	04	02
		To *Bills and Notes*, lost by that Account,			3		14	10
		To *Lau. Lawson*, my Account, lost by the Exchange, - -			4		02	3*b*
		To *Messf. Lostus and Co.* lost by the Exchange,			6		01	03
		To *Insurance*, lost by that Account, -			8	199	15	00
		To *Charges* lost by that Account, -			8	108	00	00
		To *Stock*, gain'd these six Months past, -			1	229	06	4*b*
						624	18	11

1764.			Fo.	l.	s.	l.
		Contra, Cr.				
Apr.	30	By *Caſh*, for the Præmium, &c. of *Inſuring*,	1	5	05	00
May	22	By *Barth. Brown*, *Inſured* him, -	2	5	00	00
		By *Profit and Loſs*, loſt by this Account,	8	199	15	00
				210	00	00

		Contra, Cr.	Ps. 8-8.	Ex.				
May	30	By *Henry Hall, my Account,* for do. -	550	4s.	7	110	00	00
		By *Balance* due to me, -	1475	4s.	8	295	00	00
			2025			405	00	00

		Contra, Cr					
		By *Profit and Loſs*, loſt by this Account, -	8	108	00	00

		Contra, Cr.				
June	4	By *Caſh*, gained by a Horſe Race, -	1	11	10	00
	14	By *Caſh*, gained by a Horſe bought, -	1	3	10	00
	24	By *Caſh*, for 4 Months Intereſt Received, -	1	1	00	00
		By *Claret*, gained by that Account, -	2	124	00	00
		By *Ship Bonadventure*, gained by do. -	2	84	13	04
		By *Ship Providence*, gained by do. -	3	40	00	00
		By *Notes Payable*, gained by that Account,	3	4	13	00
		By *Voyage to Rouen*, gained by that Account,	3	32	10	00
		By *Voyage to Nants*, gained by that Account,	3	30	10	00
		By *Voyage to London*, gained by that Account,	4	38	10	00
		By *Tea*, gained by that Account, -	4	32	00	00
		By *Voyage to Cadiz*, gained by that Account,	5	75	00	00
		By *Patt. Archer, my Account*, gained by the Exchange, - -	5	4	08	6*b*
		By *Burgundy Wine*, gained by that Account,	5	63	10	00
		By *Bottomry*, gained by that Account, -	5	15	00	00
		By *Voyage to Bilboa*, gained by that Account,	6	23	00	00
		By *Bonds*, gained by that Account, -	6	9	00	00
		By *Henry Hall, my Account*, gained by the Exchange, - -	7	1	00	00
		By *Edward Hall, my Account*, gained by the Exchange, -	7	00	10	05
		By *Hops*, gained by that Account, -	7	30	13	7*b*

		Fo.	l.	s.	d.
1764.	*Balance,* Dr.				
	To *Claret*, remaining unſold, 10 Tun, -	2	300	00	00
	To *Meſſ. Swift and Co.* due to me, -	2	293	10	00
	To *Ship Bonadventure*, for it's preſent Value,	2	400	00	00
	To *Linen Cloth*, remaining unſold, 40 Pieces,	2	60	00	00
	To *Ship Providence*, for it's preſent Value,	3	275	00	00
	To *Bills and Notes*, remaining *Matt. Mead*'s,	3	47	10	00
	Luke Floyd's payable 10th *November*,	3	38	16	00
	To *William Clancy*, due to me, -	5	72	18	04
	To *Bottomry* remaining *John Miller*'s Contract,	5	207	13	04
	To *Voyage to Nants*, remaining in *Patt. Archer*'s Hands, - -	6	231	00	00
	To *Meſſ. Loftus and Co.* my Account, due to me, - - -	6	101	04	00
	To *Bonds* remaining *Frank Farrel*'s, -	6	500	00	00
	To *Wares* from *Leghorn*, for Amount, *Dr.* Side,	7	205	00	00
	To *Hops*, remaining unſold 35*C.* -	7	178	08	10*b*
	To *Edward Hall* of *Cadiz*, my Account, due to me, - -	7	105	00	00
	To *Mic. Archer*, my Account, due to me,	8	295	00	00
	To *Caſh* remaining in Cheſt, - -	1	263	04	00
			3574	04	6*b*

1764.

Contra, Cr.

	Fo.	l.	s.	d.
By *Lau. Lawſon, my Account*, due to him,	4	315	17	11*b*
By *Patt. Archer, my Account*, due to him,	5	12	15	2*b*
By *Wares* from *Leghorn*, for the amount of *Sales*, 24 Cheſts *Florence Wine*, and 17 Cheſt do. *Oil*, -	7	101	5	00
By *Stock*, for my *Neat Stock*,	1	3144	6	4*b*
		3574	04	6*b*

End of the LEDGER, *No.* I.

BRITISH MUSEUM
30
61
AUG

No. II.

WASTE BOOK

OF FACTORAGE

ACCOUNTS.

DUBLIN, July the 1st, 1764.

An Inventory *of the Debts and Effects active and paſſive, taken this Day by me,* A. C.	*l.*	*s.*	*d.*
I Have in Ready Money, - -	263	04	00
10 Tun of Claret, - -	300	00	00
40 Pieces of Linen Cloth, - -	60	00	00
50 Cheſts *Florence* Wine, and 50 do. Oil on the Dr. Side of Wares from *Legborn*,	205	00	00
10 Bags Hops, Wt. Nt. 35C. -	178	08	10½
16 Hhds. Tallow, conſigned to *Patt. Archer*, of *Nants*, - - -	231	00	00
Matth. Mead's Note, payable the 1ſt of *Auguſt* for,	47	10	00
Luke Floyd's Note, payable 10th of *November*, -	38	16	00
Frank Farrel's Bond, Principal and Intereſt, ſince the 25th of *March*, -	500	00	00
John Miller's Contract which ſtands me in, -	207	13	04
Ship *Bonadventure*, worth - -	400	00	00
Ship *Providence*, worth - -	275	00	00
I have due to me, from Meſſ. *Swift* and Co. -	293	10	00
From *William Clancy*, - -	72	18	04
From Meſſ. *Loftus* and Co. my Account, 2024 Livres, at 12*d. per* do. - -	101	04	00
From *Edward Hall*, of *Cadiz*, my Account, 525 Dollars, at 4*s. per* do. -	105	00	00
From *Mic. Archer*, of *Bilboa*, my Account, 1475 Dollars, at 4*s. per* do. -	295	00	00
	3574	04	6½

	l.	s.	d.
July 1st.			
I owe as follows,			
To *Lau. Lawſon*, my Account, 287*l.* 3*s.* 7*d.* *Engliſh*, at 10 *per. Ct.*	315	17	11
To *Patt. Archer* of *Nants*, my Account, 250 Livres, at 12*d. farth. per* Livre, -	12	15	02
To the Account of Wares from *Leghorn*, for the Sales of 20 Cheſts, *Florence* Wine, 17 Cheſts do. Oil,	101	05	00
	429	18	01
2d.			
Received from on board the St. *James* of *Bilboa*, *Thomas Tobin*, Maſter, 10 Bags of *Spaniſh* Wool, Wt. Nt. 2800lb. conſigned to me by *Mic. Archer* there, to ſell for his Account, paid Duty, Freight, *&c.* on Receipt, - -	12	00	00
3d.			
Received from Meſſ. *Loftus* and Co. of *Paris*, for their Account, a Bill 200*l.* on Meſſ. *Dillon*, who have accepted it and paid me the Contents, in ready Money, - - - -	200	00	00
5th.			
Bought from *Thomas Kiernan*, at 3 Months, 90 Pieces, Linen Cloth, 2000 Yards, at 30*s. per* Piece,	135	00	00
8th.			
Sold *Thomas Cahill* for ready Money, 2 Bags of *Mic. Archer*'s *Spaniſh* Wool, Wt. 560lb. at 2*s.* 9*d. per* lb. - - - -	77	00	00
10th.			
Received *per* the *Eagle* Sloop, *Nich. Stafford*, Maſter, from *Rouen*, 20 Hhds. of *Burgundy* Wine, conſigned to me by *Paul Leech*, to ſell for my Account, Paid Duty Freight and Charges here, -	80	00	00
13th.			
Accepted a Bill of Meſſ. *Loftus* and Co. at *Paris*, their Account, in Favour *Val. Underwood*, and paid him 2 Bags of *Archer*'s *Spaniſh* Wool, Wt. Nt. 565lb. at 2*s.* 10*d. per* lb. - £. 80 00 10			
Ready Money, - - - 19 19 02	100	00	00
16th.			
Received *per* the *Whale* of *Cork*, *Geo. Hartvill*, Maſter, from *London*, the following Wares conſigned by *Lau. Lawſon*, there to ſell for his Account, -			
4 Puncheons Sing'e Loaf Sugar, Wt. Nt. 32C.			
4 Do. Double Refine Loaf, Wt. Nt. 32C.			
1 Cheſt Green Tea, Wt. Nt. 200*lb.*			
1 Cheſt Bohea Tea, Wt. Nt. 200*lb.*			
Paid Duty, Freight, &c. - -	40	00	00

	l.	*s.*	*d.*
July 18th.			
Sold *Charles Curry*, at 1 Month, 1 Cheſt of *Lau. Lawſon's* Green Tea, Wt. Nt. 200lb. at 6*s.* *per* lb. -	60	00	00
20th.			
Sold *Anthony Armſtrong*, 2 Tun Claret, at 45*l.* *per* Tun, for which he has paſſed to me, a Bill he had on *John Barry* of *Paris*, for 1750 Livres, which I have remitted Meſſ. *Swift* and Co. for their Account,	90	00	00
25th.			
Received from *Patt. Archer* of *Nants*, an Account Sales of my 16 Hhds. of Tallow, formerly conſign'd him in the *Dolphin*, *David Dorrell*, Maſter, to ſell for my Account, the neat Proceed amounting to 5600 Livres *Tournois*, in Return whereof he adviſes me that he has according to my Orders, ſhipp'd in the *Ann* and *Mary*, *Nicholas Denn*, Maſter, for *London*, 20 Pipes Coniac Brandy, and conſigned them to *Lau. Lawſon* to ſell for my Account,			
The Coſt and Charges till on board, amounting to the ſame Sum, which at 12*d.* *per* do. -	280	00	00
27th.			
Sold *Kyran Delany*, 3 Bags *Archer's Spaniſh* Wool, Wt. Nt. 835lb. at 2*s.* 9*d.* *per* lb. and received in Payment, *viz.*			
1 Ready Money, £. 51 16 3			
His Note for the Remainder, payable 26th *Sept.* - 60 0 0			
	114	16	03
28th.			
Barter'd with *Ben. Owens*, 3 Bags of *Archer's Spaniſh* Wool. Wt. Nt. 840lb. at 2*s.* 10*d.* *per* lb. for 60 Pieces of Linen Cloth, bought for my own Account, Quantity 1400 Yards, at 34*s.* *per* Score,	119	00	00
31ſt.			
Received from ſeveral this Month paſt, as *per* Caſh Book, - - -	331	16	03
do.			
Paid ſeveral this Month, as *per* Caſh Book,	151	19	01
Auguſt 2d.			
Cloſed *Mic. Archer's* Account *Spaniſh* Wool, and ſent him an Account Sales, the Total Sales being £. 390 17 1			
My Commiſſion thereon at 2 ½ *per Cent.* 9 15 5			
The neat Proceed, this and Charges deducting, - 369 1 8			
	378	17	01
4th.			
Made Abatement to *James Cahill* for Defect in do. *Archer's* Wool, and refunded him in ready Money,	2	10	00

				l.	s.	d.
Auguſt 6th.						
Bought from *Chriſt. King*, at 6 Months, *viz.*						
2000lb. tanned upper Leather, at 6*d. h. per.* lb.	£.	54	3 4			
2000lb. Do. Sole Leather, at 7*d. per.* lb.		58	6 8			
120 Ox Hides, Wt. Nt. 123C. 2q. at 19*s. per* C.		117	6 6			
		229	16 6			
Shipp'd thoſe Wares in the *Providence*, *David Daniel*, Maſter, for *Bilboa*, and conſigned them to *Mic. Archer* by his Orders, and for his Account,						
Paid Duty and Charges till on board,		6	3 6			
My Commiſſion at 2 ½ *per Cent.*		5	18 0			
				241	18	00
7th.						
Diſcounted to *Chriſt. King* what was due to him for Wares bought Yeſterday for Account *Mic. Archer*, and paid him, *viz.*						
Paſſed to him *Matth. Mead*'s Note, due 1ſt *Auguſt*,	£.	50	0 0			
Ready Money,		172	18 7*ſ.*			
Diſcounted at 6 *per Cent.* to be carried to do. *Archer*,		6	17 10 3*ſ.*			
				229	16	06
10th.						
Sold *John Healy* for his Bill on Meſſ. *Swift* and Co. which I have ſent to their Bank,						
2 Hhds. of *Leech*'s *Burgundy* Wine, at 23*l. per* Hhd.				46	00	00
12th.						
Sold *Rich. Brady* for Account *Lau. Lawſon*,						
1 Cheſt Bohea Tea, Wt. Nt. 200lb. at 6*s.* 6*d. per* lb.	£.	65				
5C. Single refine Loaf Sugar, at 4*l. per* C.		20				
5C. Double refine Loaf Sugar, at 6*l. per* C.		30				
		115				
Caſh received,		50				
His Bill on *Thomas Kiernan* at 1 Month accepted by do.		65				
				115	00	00
15th.						
Received Advice from *Mic. Archer* of *Bilboa*, that he has according to my Orders, ſhipp'd in the *Adventure* of *London*, *Paul Harris*, Maſter, to the Conſignation and Riſk of *Lau. Lawſon* there, *viz.*						
10 Bags *Spaniſh* Wool, the Coſt, &c. there being 1500 Pieces of 8-8, for which do. *Lawſon* is to credit me in my Account, at 44*d. per* Piece 8-8, and I ſhall Credit do. *Archer*, at 4*s. per Iriſh*,				300	00	00

	l.	s.	d.
Auguſt 18th.			
Received from *Charles Curry* what he ow'd for *Lau. Lawſon*'s Tea, ſold 18th Ultimo, -	60	00	00
do.			
Bought from *William Wallace* for Account *Lau. Lawſon* of *London* on my Note payable at 1 Month, 50 Pieces Linen Cloth, Quantity 1100 Yards at 32*s. per* Score, - -	88	00	00
25th.			
Sold to *Bryan Connor* for ready Money, *viz.* 5C. of *Lawſon*'s Single refine Loaf Sugar at 4*l. per* C. - - £. 20			
5C. of double refine Loaf Sugar at 6*l. per* C. 30			
2 Hhds. of *Leech*'s *Burgundy* Wine at 23*l. per* Hhd. 46			
	96	00	00
28th.			
Sold *Robert Runner* at 3 Months, 4 Hhds. of *Leech*'s *Burgundy Wine*, at 23*l.* 10*s. per* Hhd.	94	00	00
29th.			
Shipp'd in the *Mary* Sloop of *Wexford*, *John Darcy*, Maſter, by Orders of *Thomas Devereux* of do. Place, and conſigned to him for his Account and Riſk,			
1 Punch. of *Lawſon*'s Single refine Loaf Sugar, Wt. Nt. 8C. at 4*l. per* C. £. 32 1 8			
1 Punch. Double refine Sugar, Wt. Nt. 8C. at 6*l. per* C. - 48 0 0			
4 Hhds. *Leech*'s *Burgundy* Wine, at 23*l. per* Hhd. - 92 0 0			
Paid Charges at Shipping, - 1 1 8			
For which do. *Devereux* has aſſign'd me on *W. Clancy*,	173	01	08
31ſt.			
Received from ſeveral this Month as *per* Caſh Book,	206	00	00
do.			
Paid ſeveral this Month as *per* Caſh Book,	182	13	9*f*
September 2d.			
Shipp'd in the *Whale* of *Cork*, *George Hartwill*, Maſter, for *London*, to the Addreſs of *Lau. Lawſon*, and for his Account and Riſk, *viz.*			
50 Pieces of Linen Cloth, bought 21ſt Ultimo, and charged his Account, £. 88 0			
40 Pieces do. Cloth, Quantity 960 Yards, 60 0			
90 Pieces do. Cloth, 2000 Yards, 150 0			
60 Pieces do. Cloth, Quantity 1400 Yards, 119 0			
Paid Charges at Shipping, 5 0			
My Commiſſion on the whole at 2 ½ *per Ct.* 10 11			
	344	11	00

	l.	s.	d.
September 5th.-			
Received Advice from *Lau. Lawſon* of *London*, that *Paul Leech* of *Rouen* has drawn on him a Bill of 200*l. Eng.* ordering do. to reinburſe himſelf on me out of the Sales I have made on *Leech*'s *Burgundy*, that accordingly he has paid the Bill and carried the ſame to the Debit of his own Account with me at 10 1-2 *per Cent.* -	221	00	00
7th.-			
Taken to my Account the Remainder of *Lau. Lawſon*'s Sugar at his Requeſt, *viz.*			
14C. Single refine Loaf Sugar, at 3*l.* 10*s. per* C. £. 49			
14C. Double refine do. at 5*l. per* C. 70			
-----	119	00	00
9th.-			
Cloſed *Lau. Lawſon*'s Account Wares, and ſent him an Account Sales,			
The Charges not yet poſted amounting to £. 5 0			
My Commiſſion at 2½ *per Cent.* on 424*l.* the Total Sales, - } 10 12			
The neat Proceed of this and the former Deducting, } 368 8			
———	384	00	00
12th.			
Sold *Richard Brady* at 6 Months, 4 Hhds. of *Leech*'s *Burgundy* Wine, at 24*l. per* Hhd. -	96	00	00
13th.			
Received from *Rich. Brady* after booking the laſt Sales of *Leech*'s *Burgundy* to him in full Payment thereof, - £. 93 2 5			
Allowing him 6 Months diſcount, at 6 *per Cent.* for do. *Leech*'s Account, } 2 17 7			
———	96	00	00
16th.			
Paid in ready Money to *John Devereux* for a Bill of *Dan. Mc. Namara* of *Cork*, on me in his Favour for	50	00	00
18th.			
Made an Abatement to *Rich. Brady* on the 200lb. Bohea Tea ſold him 12th Ultimo, for Account *Lau. Lawſon* of *London*, and refunded him at 1*d. per* lb. comes to -	00	16	08
21ſt.-			
Sold to *William Wallace Paul Leech*'s 4 laſt Hhds. *Burgundy* Wine, at 23*l.* 10*s. per* Hhd. received in Part my Note formerly paſs'd for - £. 88			
Remainder in ready Money, 6			
-----	94	00	00

Septembe

				l.	s.	d.
September 24th.						
Closed *Paul Leech*'s Account *Burgundy* Wine, and sent him an Account Sales,						
The Charges not yet posted amounting to	£.	7	4 0			
My Commission on 468*l.* the Total Sales, at 2 1-2 *per Cent.*		11	14 0			
The neat Proceed this and former Charges deducting,		366	4 5			
				385	02	05
26th.						
Bought from *Charles Curry* for Account *Paul Leech*, 6 Hhds. of Tallow, Wt. Nt. 3 Tun at 30*l. per* T.	£.		90			
2400lb. tann'd upper Leather, at 7*d. per* lb.			70			
2400lb. Sole Leather, at 6*d. h. per* lb.			65			
			225			
Passed to him *Kyran Delany*'s Note payable the 29th,		60	0 0			
Luke Floyd's payable 10th *Nov.* discounted it at 6 *per Cent. per Ann.* 40*l.*		39	14 3			
The Remainder in ready Money,		125	5 9			
Shipp'd in the *Hopewell* Galley, *Val. Talbot*, Master, to the Address of do. *Leech*, and for his Account,						
Paid Duty, &c. till on board,		9	3 0			
My Commission on the whole at 2 ½ *per Ct.*		5	17 0			
				240	00	00
29th.						
Remitted to *Lau. Lawson* of *London* for his Account, *William Clancy*'s Bill of 225*l. Eng.* on Messr. *Dillon* there, payable to my Order, Exchange at 10 3-8 *per Cent.*	£.	248	6 10*b*			
Do. *Clancy* owes me in Account and now discounted,		246	0 0			
Paid him the Overplus in ready Money,		2	6 10*b*			
				248	06	10*b*
30th.						
Received from several this Month as *per* Cash Book,				99	02	05
do.						
Paid several this Month as *per* Cash Book,				204	16	3*b*
October 1st.						
Received from *Francis Farrell* in ready Money, half a Year's Interest of the 500*l.* he owes me by his Bond,				15	00	00

	l.	s.	d.
——October 2d.——			
Received from *Lau. Lawſon* of *London* an Account Sales of 20 Pipes of Brandy formerly conſign'd to him in the *Ann* and *Mary*, *Nich. Denn*, Maſter, to ſell for my Account, the neat Proceed amounting to 300*l.* which at 10 5-8 *per Cent.* is, £. 331 17 6			
In Part thereof he has ſent me his Bill on *Thomas Luttrell* for 177*l. Iriſh*, payable to my Order the 20th Inſt. Value 160*l. Eng.* which do. *Luttrell* has accepted,	177	00	00
——5th.——			
Received *per* the *Bonadventure*, *Joſ. Miller*, Maſter, from *Barbadoes*, 10 Tun of Rum, Quantity 2200 Gallons, conſigned to me by *James Perry*, of *Barbadoes*, to ſell for his Account.			
Paid Duty, Freight, &c. here,	220	00	00
——6th.——			
Received from *Capt. Miller*, Maſter of the *Adventure* Galley, 20 Hhds. of Sugar, Wt. Nt. 10 Tun, in full Payment of 230*l.* Principal and Præmium of Money formerly lent him on Bottomry,	230	00	00
——8th.——			
Drawn on *Edward Hall* of *Cadiz*, a Bill of 525 Dollars, the Balance of my Account, with do. Favour of *Thomas Kiernan* at Uſo. as follows, at 49*d. per* Dollar,			
I owed *Kiernan* in Account, £. 85 0 0			
Received the Overplus in ready Money, 22 3 9			
	107	03	09
——10th.——			
Robert Runner has died in ſuch Circumſtances that what he owed for *Paul Leech*'s *Burgundy* Wine is loſt beyond Recovery,	94	00	00
——14th.——			
Accepted the Draft of *Daniel Mc. Namara* of *Cork*, for his Account, in Favour *Patt. Clancy*, and given in Payment thereof,			
I have given him a Bill on Meſſ. *Swift* and Co. at Sight,	100	00	00
——17th.——			
Received from *Thomas Luttrell* the Contents of the two following Bills,			
Lau. Lawſon's accepted the 2d, £. 177			
Daniel Mc. Namara's Bill received this Day from *Cork*, and preſented to do. *Luttrell*, 123			
	300	00	00

October 20th.

Sold *Bryan Connor*, *viz.*

		l.	s.	d.
2 Bags of Hops, Wt. Nt. 7C. at 6*l.* *per* C.	£. 42 0			
3 Tun of Claret, at 45*l.* *per* Tun,	135 0			
4 Cheſts *Flor.* Wine, at 2*l.* 6*s.* *per* Cheſt,	9 4			
1 Hhd. *Barb.* Sugar, Wt. Nt. 9C. 2q. at 30*s.* *per* C.	14 5			
4 Double refine Loaf Sugar, at 6*l.* *per* C.	24 0			
	224 9			

In Payment whereof he has preſented me a Bill of Meſſ. *Loſtus* and Co. of *Paris*, on me payable at Sight to the Order of *Wm. Clancy* to do. *Connor*, which I accepted for Account do. *Loſtus*, and received in Payment of the above Contents, £. 200

Received the Remainder in ready Money, 24

224 09 00

23d.

Accepted for the Honour of *Lau. Lawſon* of *London*, a Bill drawn by him on *Richard Brady*, and proteſted by *Fran. Lynch* for non Payment,

I have paid the Bill and Charges,	£. 100 5			
My Brokerage at ½ *per Cent.*	0 10			
		100	15	00

26th.

Sold *Patt. Clancy* 1 Punch. of *James Perry's* Rum, Quantity 110 Gallons, at 4*s.* *per* received in Payment do. *Clancy's* Bill of 250 Livres *Tournois* on *Garret Walſh* of *Nants*, at 12*d.* *h.* *per* Livre, which I have remitted to *Patt. Archer* for the Balance of my Account with him, - £. 13 0 5

The Remainder I have received in ready Money, - 8 19 7

22 00 00

28th.

Received from Meſſ. *Loſtus* and Co. at *Paris*, 2 Bills, their Bill 28th Current, on Meſſ. *Dillon* of *Dublin*, at Uſance, Value 2024 Livres *Tournois*, the Balance of my Account with do. at 12*d.* *h.* *per* Livre, which do. *Dillon* has accepted, £. 105 8 4

A Bill on Meſſ. *Dillon* of *London*, Payable the 1ſt *December*, for 200*l.* *Eng.* with Orders to get it diſcounted at 6*l.* *per Cent.* for their Account, Exchange at 10 *per Cent.* 218 15 5

324 03 09

October

	l.	s.	d.
October 31ſt.			
Received from ſeveral this Month as *per* Caſh Book,	370	12	04
---do.-			
Paid ſeveral this Month as *per* Caſh Book,	320	05	00
November 3d.			
Received from *Daniel Mc. Namara* of *Cork*, that he has according to my Orders, ſhipp'd in the *Succeſs* of do. Place, *John Ryan*, Maſter, for *Nants*, 150 Barrels of Beef for Account and Riſk of *Patt. Archer*, and that for the Coſt and Charges amounting to £. 110 5			
He has drawn on *Lau. Lawſon*, of *London*, a Bill of 100*l. Eng.* for my Account Exchange, at 10 1-4 *per Cent.* -	110	05	00
5th.			
Received *per* the *Providence*, *David Daniel*, Maſter, from *Cadiz*, the following Wares conſigned to me by *Edward Hall*, to ſell for his Account,			
70 Cheſts Seville Oranges,			
30 do. Lemons,			
Paid Duty, Freight, &c.	36	00	00
8th.			
Accepted the Draft of *Daniel Mc. Namara* of *Cork*, Favour *Thomas Luttrell*, and paid him as follows,			
3 Bags of Hops, Wt. Nt. 10 C. 2q. at 6*l. per* C. £. 63			
2 Hhds. of Claret, at 11*l. per* Hhd. 22			
	85	00	00
10th.			
Barter'd with *Charles Curry*, as follows, *viz.*			
10 Cheſts of *Edward Hall*'s Seville Oranges, 5 do. Lemons, (15 Cheſts, at 28*s. per* Cheſt,) £. 21			
Received in Return 24 Barrels of Beef, at 17*s.* 6*d. per* Barrel,			
Which I keep for do. *Hall*, who ordered me to buy him ſome, -	21	00	00
13th.			
Bought from *Chriſt. King*, for Account of *Edward Hall*, *viz.*			
26 Barrels of Beef, at 17*s.* 6*d. per* Barrel, £. 22 15			
Paid him with my own Wares, *viz.*			
1 Hhd. *Barbadoes* Sugar, Wt. Nt. 9 C. 2q. at 30*s. per* C. £. 14 5			
2 C. Single refine Loaf Sugar, at 4*l.* 5*s. per* C. 8 10			
	22	15	00

November 16th.

				l.	s.	d.
Sold *Rich. Brady*, as follows,						
5 Cheſts of *Edward Hall*'s Oranges, 2 do. Lemons, 7 Cheſts, at 28*s.* *per* Cheſt,	£.	9	16			
1 Bag of Hops, Wt. Nt. 3 C. 2q. at 6*l.* *per* C.		21	0			
Received in Payment *John Clarke*'s Promiſſary Note of 30*l.* payable 10th *Jan.* diſcounted at 6*l.* *per Cent. per Annum*,	£.	29	14	7		
The Remainder in ready Money,		1	1	5		
					30	16	00

18th.

Settled Accounts with *David Daniel*, Maſter of the Ship *Providence*, and received from him my half of the Balance of his Account,					45	00	00

20th.

Received from Meſſ. *Dillon* of *Dublin* in ready Money, the two following Bills received laſt Month, and then poſted, *viz.*						
One the Draft of Meſſ. *Loftus* and Co. of *Paris*, on do. *Dillon*, accepted the 28th Ultimo, and due this Day,	£.	105	8	4		
The other a Bill of 200*l.* *Eng.* on Meſſ. *Dillon* of *London*, payable the 1ſt *December*, which do. *Dillon* of *Dublin*, has diſcounted at 6 *per Cent.* Exchange at 10 *per Cent.* makes					325	00	04

23d.

Bought from *Charles Curry* at 3 Months, 1200lb. tann'd upper Leather, at 6*d. ſa. per* lb.	£.	31	5			
1200lb. tann'd Sole Leather, at 6*d.* 3-*f. per* lb.		33	15			
Shipp'd in the *Providence*, *David Daniel*, Maſter, do. Leather, together with 50 Tubs of Beef, bought 10th and 13th Ultimo, then charg'd and conſign'd to *Edward Hall* of *Cadiz*, for his Account and Riſk,						
Paid Duty and other Charges on the Whole,	£.	3	10	0		
My Commiſſion on the Whole at 2 ½ *per Cent.*		2	16	1*b*		
					71	06	1*b*

24th.

Paid *Charles Curry* what was due to him for Wares bought and poſted Yeſterday, allowing him Diſcount at 6*l.* *per Cent. per Ann.* for my own Acc.						
The Debt is	£.	65	0	0		
The Diſcount is		0	19	6		
					65	19	06

				l.	s.	d.
November 28th.						
Received from *Daniel Mc. Namara* of *Cork*, for his Account, *Comerford*'s Bill on Meſſ. *Swift* and Co. in my Favour, which do. *Swift* makes good to me,				100	00	00
30th.						
Received from ſeveral this Month as *per* Caſh Book,				371	01	09
do.						
Paid ſeveral this Month as *per* Caſh Book,				103	10	06
December 1ſt.						
Sold *Barth. Brown*, viz.						
1 Punch. of *James Perry*'s Rum, Quantity 108 Gallons, at 4*s.* *per* Gallon,	£.	21	12			
3 Cheſts of *Edward Hall*'s Oranges, 1 do. Lemons, 4 Cheſts, at 28*s.* 6*d.* *per* Cheſt,		5	14			
4 Bags of Hops, Wt. Nt. 14C. at 6*l.* *per* C.		84	0			
1 Hhd. *Barbadoes* Sugar, Wt. Nt. 10C. 2q. at 32*s.* *per* C.		16	16			
Received in part ready Money,	£.	15	10			
Charles Curry's Note payable 1ſt *Feb.* diſcounted at 6 *per*		49	10			
He is to pay the Remainder in 3 Months,		63	2			
				128	02	00
4th.						
Sold ſeveral on Truſt the Remainder of *Edward Hall*'s Fruit, *viz.*						
To *A. B.* 15 Cheſts Oranges and 7 do. Lemons, at 29*s.* *per* Cheſt,	£.	31	18			
To *C. D.* 16 Cheſts Oranges and 8 do. Lemons, at 29*s.* *per* Cheſt,		34	16			
To *E. F.* 12 do. and 5 do. Lemons, at 29*s.* *per* Cheſt,		24	13			
To *G. H.* 9 do. and 2 do. Lemons, at 29*s.* *per* Cheſt,		15	19			
				107	06	00
7th.						
Cloſed *Edward Hall*'s Account Fruit, and ſent him an Account Sales, *viz.*						
Paid Charges not yet poſted,	£.	1	0	0		
Cellerage for 1 Month, yet due to *John Johnſton*,		2	0	0		
Commiſſion on 143*l.* 16*s.* the Total Sales at 2 ½ *per Cent.*		3	11	10 3*f.*		
The neat Proceed carried to his Account current,		101	4	1 *f.*		
				107	16	00

December

	l.	s.	d.
December 9th.			
Mic. Archer of *Bilboa*, having ordered me to remit him what I ow'd *Patt. Archer* of *Nants*, in part of what he owes me by his Account, to the Credit of do. *Archer* of *Bilboa*, the following Sums, at 12*d. per* Livre, *viz.*			
100 Livres equal to 25 Pieces 8-8 the Balance of my Account, with do. *Archer* of *Bilboa*, at 4*s. per* Piece 8-8, is, £. 5 0 0			
2631 Livres, 11 Sous 3 Den. Balance of his Account with me, 131 11 6 3-*f.*			
12th.			
Received from *Adam Barry*, Master of the *Fortune* of *Briſtol*, from *Cadiz*, 150*l.* lent on Bottomry by *Edward Hall*, to be paid to me for his Account, at the ſafe Arrival of do. Ship in this Port,	150	00	00
14th.			
Received from the following Perſons what they ow'd for *Edward Hall*'s Fruit,			
From *A. B.* £. 31 18			
From *C. D.* 34 16			
	66	14	00
17th.			
Paid *John Johnſton* what was due for Cellerage of *Hall*'s Fruit,	3	00	00
18th.			
Received from the following Perſons what they ow'd for *Edward Hall*'s Fruit, abating them 2*s. per* Cheſt for Defect in do. *viz.*			
From *E. F.* £. 22 19			
From *G. H.* 14 17			
Abatements made,			
To *E. F.* 1*l.* 14*s.*			
To *G. H.* 1*l.* 2*s.* £. 2 16			
	40	12	00
23d.			
Sold *Joſ. Miller*, Maſter of the *Bonadventure*, Quarter do. Ship for 100*l.* for which he has paid me as follows, *viz.*			
His Receipt for the Balance of his Account, Freight, Diſburſements, Wages, £. 50			
The Remainder in ready Money, 50			
	100	00	00
29th.			
Received from *Lau. Lawſon* of *London*, an Account Current for my Affairs done by him, where he charges for the Agio of his Advance, at 6 *per Cent. per Ann.* to 1ſt *Jan.* next, 1*l.* 6*s.* 5*d. Engliſh*, at 10 *per Cent.* is here,	1	09	01

	l.	s.	d.
December 29th.			
Counterbalanced by *Lau. Lawſon*'s Order, what remain'd due to me on my Account, with him at 10 ½ *per Cent.* againſt ſo much on his Account with me, which cloſes the Account,	29	05	7 3/4
30th.			
Sent *Lau. Lawſon* of *London*, an Account current, and charg'd him with the Agio of my Advance on his Affairs, at 6 *per Cent. per Ann.*	2	12	00
do.			
Sent *Daniel Mc. Namara* of *Cork* an Account current, and charg'd him as follows, the Agio of my Advance until *Jan.* the 1ſt, at 6 *per Cent. per Ann.* £. 0 17 10			
Brokerage on my Diſburſements, at ½ *per Ct.* 1 3 6			
	2	01	04
31ſt.			
Paid thoſe 6 Months, as *per* Book of Charges, *viz.*			
For Rent, £. 25			
For Houſe Expences, 60			
For Pocket Expences, 30			
For Charges of Merchandize, 5			
	120	00	00
do.			
Received from ſeveral this Month as *per* Caſh Book,	320	00	00
do.			
Paid ſeveral this Month as *per* Caſh Book,	123	00	00

End of the WASTE BOOK, No. II.

No. II.

JOURNAL
OF FACTORAGE
ACCOUNTS.

DUBLIN, July the 1st, 1764.

		l.	*s.*	*l.*
	Sundries Dr. to *Stock*, 3574*l.* 4*s.* 6*d. b.* for the Total of my Effects and Debts active and paſſive taken by me,			
1	*Caſh* as *per* Balance, *Ledger* No. I,	263	04	00
1	*Claret*, for 10 Tun worth,	300	00	00
1	*Linen Cloth*, for 40 Pieces,	60	00	00
1	*Wares from Leghorn*, for 50 Cheſts for Wine, 50 do. Oyle on Dr. Side,	205	00	00
2	*Hops*, for 10 Bags, Wt. Nt. 35C.	178	08	10*b*
2	*Voyage to Nants*, &c. for 16 Hhds. Tallow in *Patt. Archer's* Hands,	231	00	00
2	*Bills and Notes*, for *Matth. Mead's* of 50*l.* payable 1ſt *Auguſt*,	47	10	00
	Luke Floyd's payable 1ſt *November*,	38	16	00
2	*Bonds* for *Frank Farrell's*, with Intereſt and Principal,	500	00	00
2	*Bottomry* for *John Miller's* Contract, which ſtands me in,	297	13	04
3	*Ship Bonadventure*, worth	400	00	00
3	*Ship Providence*, half worth	275	00	00
3	*Meſſ. Swift and Co.* due to me,	293	10	00
3	*William Clancy*, due to me,	72	18	04
3	*Meſſ. Loftus and Co.* my Account, due to me 2024 Livres *Tournois*, at 12*d. b. per* Livre,	101	04	00
3	*Edward Hall of Cadiz*, my Account, due to me 525 Dollars, at 4*s. per* Dollar,	105	00	00
4 1	*Mic. Archer, of Bilboa*, my Account, due to me 1475 Dollars, at 4*s. per* do.	295	00	00
		3574	04	6*b*

July

		l.	s.	d.
	July 1st.			
1	*Stock* Dr. to *Sundries*, 429*l.* 5*s.* 10*d. b.* For the Total of my Debts passive,			
5	To *Lau. Lawson* of *London*, my Account, due to him, 287*l.* 3*s.* 7*d. Eng.*	315	17	11
4	To *Patt. Archer* of *Nants*, my Account, due to him 250 Livres, at 12*d. far. per* Livre,	12	15	02
1	To *Wares* from *Leghorn*, for the Sales of 20 Chests *Florence* Wine, 17 do. Oil,	101	05	00
		429	18	01
	2d.			
4/1	*Mic. Archer of Bilboa, my Account, Spanish Wool* Dr. to *Cash*, 12*l.* Paid Duty, Freight, *&c.* on 10 Bags, Wt. Nt. 2800lb. received *per* the *John* of do. Place, *Thomas Tobin*, Master, from do. *Archer* there, to sell for his Account,	12	00	00
	3d.			
1/3	*Cash* Dr. to *Messf. Loftus and Co. their Account*, 200*l.* received from Messf. *Dillon* of *London*, in ready Money, the Contents of do. Company's Bill on him,	200	00	00
	5th.			
1/5	*Linen Cloth* Dr. to *Thomas Kiernan*, 150*l.* bought of him at 3 Months, 90 Pieces, Quantity 2000 Yards, at 30*s. per* Piece,	135	00	00
	8th.			
1/6	*Cash* Dr. to *Mic. Archer, his Account, Spanish Wool*, 77*l.* sold *Thomas Cahill* for ready Money, 2 Bags, Wt. Nt. 560lb. at 2*l.* 9*d. per* lb.	77	00	00
	10th.			
5/1	*Paul Leech of Rouen, his Account, Burgundy Wine* Dr. to *Cash*, 80*l.* Paid Duty, Freight, *&c.* on 20 Hhds. received *per* the *Eagle, Nicholas Stafford*, Master, from do. *Leech*, to sell for his Account,	80	00	00
	13th.			
4	*Messf. Loftus and Co. their Account* Dr. to *Sundries*, 100*l.* for their Bill on me Favour *Val. Underwood*, and paid him,			
4	To *Mic. Archer*, his Account, *Spanish* Wool, for 2 Bags, Wt. Nt. 565lb. at 2*s.* 10*d. per* lb. £. 80 0 10			
1	To *Cash*, paid ready Money, 19 19 2	100	00	00

		l.	s.	d.
	July 16th.			
4 / 1	*Lau. Lawſon of London, his Account, Wares* Dr. to *Caſh*, 40*l.* Paid Duty, Freight, &c. on the following Wares, received *per* the *Eagle* of *Cork*, *George Hartvill*, Maſter, from do. *Lawſon* to ſell for his Account, 4 Punch. Single refine Loaf Sugar, Wt. Nt. 32C. 4 do. Double refine Loaf Sugar, Wt. Nt. 32C. 1 Cheſt Green Tea, Wt. Nt. 200lb. 1 do. Bohea, Wt. Nt. 200lb.	40	00	00
	18th.			
5 / 6	*Charles Curry* Dr. to *Lau. Lawſon, his Account, Wares*, 60*l.* ſold him at 1 Month, 1 Cheſt Green Tea, Wt. Nt. 200lb. at 6*s. per* lb. -	60	00	00
	20th.			
4 / 1	*Meſſ. Loftus and Co. their Account* Dr. to *Claret*, 90*l.* ſold *Anthony Armſtrong*, for a Bill of 1700 Livres *Tournois*, he had on *John Barry*, which I remitted do. Co. for their Account, -	90	00	00
	25th.			
6 / 2	*Voyage to London, per the Ann and Mary, Nicholas Denn, Maſter*, Dr. to *Voyage to Nants, per the Dolphin, David Daniel, Maſter*, 280*l.* for the Coſt, &c. of 20 Pipes Coniac Brandy, conſign'd by *Patt. Archer*, according to my Orders, to *Lau. Lawſon*, to ſell for my Account, And in Return of the neat Proceed of my 16 Hhds. of Tallow, formerly conſign'd do. *Archer*, to ſell for my Account, the neat Proceed amounting as *per* Account Sales, 5600 Livres, at 12*d. per* Livre, - -	280	00	00
	27th.			
	Sundries Dr. to *Mic. Archer, his Account, Spaniſh Wool*, 114*l.* 16*s.* 3*d.* ſold *Kyran Delany*, 3 Bags, Wt. Nt. 835lb. at 2*s.* 9*d. per* lb. and received in Payment,			
1	*Caſh*, received in ready Money, £. 54 16 3			
2 / 4	*Bills and Notes*, for his Note payable 29th *Sept.* - 60 0 0			
		114	16	03
	28th.			
1 / 4	*Linen Cloth* Dr. to *Mic. Archer, his Account, Spaniſh Wool*, 119*l.* received in Barter from *Ben. Owens*, 60 Pieces, Quantity 1400 Yards, at 34*s. per* Score, 3 Bags *Spaniſh* Wool, Wt. Nt. 840lb. at 2*s.* 10*d. per* lb.	119	00	00

July 31st.

1	*Caſh* Dr. to *Sundries*, 331*l.* 16*s.* 3*d.* received from ſeveral this Month, as *per* Caſh Book,			331	16 03
	do.				
1	*Sundries* Dr. to *Caſh*, 151*l.* 19*s.* 2*d.* paid ſeveral this Month, as *per* Caſh Book,			151	19 02
	Auguſt 2d.				
4	*Mic. Archer, his Account, Spaniſh Wool* Dr. to *Sundries*, 378*l.* 17*s.* 1*d.* cloſed that Account, and ſent him an Account Sales,				
6	To *Commiſſion* on 390*l.* 17*s.* 1*d.* Total Sales at 2 ½ *per Cent.* comes to	£.	9 15 5		
6	To do. *Archer*, his Acc. for the neat Proc.	369	1 8		
				378	17 01
	4th.				
6 1	*Mic. Archer, his Account* Dr. to *Caſh*, 2*l.* 10*s.* refunded *James Cahill* in ready Money for Defect in do. *Archer's* Wool,			2	10 00
	6th.				
6	*Mic. Archer, his Account* Dr. to *Sundries*, 241*l.* 18*s.* for the Coſt, &c. of the following Wares, bought from *Chriſt. King*, at 6 Months, and ſhipp'd *per* the *Providence, David Daniel*, Maſter, and conſign'd to do. *Archer* at *Bilboa*, by his Order, and for his Account,				
	20001b. tann'd upper Leather, at 6*d. h. per* lb.	£.	54 3 4		
	20001b. do. Sole Leather, at 7*d. per* lb.		58 6 8		
	130 Ox Hides, Wt. Nt. 123C. 2q. at 19*s. per* C.		117 6 6		
			229 16 6		
	To do. *King* for the Amount,				
1	To *Caſh*, paid Duty, &c.		6 3 6		
6	To *Commiſſion*, on 236*l.* at 2 ½ *per Cent.*		5 18 0		
				241	18 00
	7th.				
	Chriſt. King Dr. to *Sundries*, 220*l.* 16*s.* 6*d.* diſcounted to him what was due for Wares bought Yeſterday, for Account of *Mic. Archer*, and paid him, *viz.*				
2	To *Bills and Notes*, paſs'd him *Matth. Mead's* Note, due *Aug.* 1ſt,	£.	50 0 0		
1	To *Caſh*, paid in ready Money,		172 18 7 *f.*		
6	To do. *Archer*, his Account, for the Diſcount, at 6 *per Cent.*		6 17 10 3*f.*		
				229	16 06

Auguſt 10th.

		l.	s.	d.
3/5	*Meſſ. Swift and Co.* Dr. to *Paul Leech, his Account, Burgundy Wine*, 46*l.* ſold *John Healy*, for his Bill on do. Co. which I have ſent to their Bank, 2 Hhds. at 23*l. per* Hhd.	46	00	00

12th.

			l.	s.	d.
	Sundries Dr. to *Lau. Lawſon, his Account Wares*, 115*l.* ſold *Rich. Brady*, for Account do. *Lawſon*, *viz.*				
	1 Cheſt Bohea Tea, Wt. Nt. 200lb. at 6*s.* 6*d.* *per* lb. -	£. 65			
	5 C. Single refine Loaf Sugar, at 4*l. per* C.	20			
	5 C. Double, do. at 6*l. per* C. -	30			
1	*Caſh* received in ready Money, -	50			
5/5	*Thomas Kiernan*, for do. *Brady*'s Bill on him,	65			
5			115	00	00

15th.

		l.	s.	d.
4/4	*Lau. Lawſon of London, my Account* Dr. to *Mic. Archer of Bilboa, my Account*, 300*l.* for the Coſt, &c. of 10 Bags *Spaniſh* Wool, conſign'd by do. *Archer*, according to my Orders, in the *Adventure, London, Paul Harris*, Maſter, to the Conſignation and Riſk of do. *Lawſon*, the Coſt, &c. being 1500 Pieces 8-8, for which do. *Lawſon* is to credit me in my Acc. at 44*d. per* Piece 8-8, and I ſhall credit do. *Archer*, at 4*s. per Iriſh*,	300	00	00

18th.

		l.	s.	d.
1/5	*Caſh* Dr. to *Ch. Curry*, 60*l.* received from do. what he ow'd for *L. Lawſon*'s Tea ſold him the 18th Ult.	60	00	00

do.

		l.	s.	d.
6/6	*Lau. Lawſon of London, his Account* Dr. to *Notes Payable*, 88*l.* bought of *Will. Wallace*, on my Note at 1 Month for Account do. *Lawſon*, 50 Pieces Linen Cloth, Quantity 1100 Yards, at 32*s. per* Score,	88	00	00

25th.

			l.	s.	d.
1	*Caſh* Dr. to *Sundries*, 96*l.* received from *Bryan Connor*, for the following Wares ſold him,				
5	To *Lau. Lawſon*, his Account Wares for 5 C. Single Refine Loaf Sugar, at 4*l. per* C.	£. 20			
	5 C. Double Refine do. at 6*l. per* C.	30			
		50			
5	To *Paul Leech*, his Account, *Burgundy* Wine, for 2 Hhds. at 23*l. per* Hhd. -	46			
			96	00	00

				l.	s.	d.
		Auguſt 28th.				
7 5	*Robert Runner* Dr. to *Paul Leech, his Account, Burgundy Wine*, 94*l.* ſold him at 3 Months, 4 Hhds. at 23*l.* 10*s. per* Hhd.			94	00	00
		29th.				
3	*William Clancy* Dr. to *Sundries*, 173*l.* 1*s.* 8*d.* for *Thomas Devereux* of *Wexford*'s Aſſignment on him my Favour in Payment of the following Wares, ſhipp'd *per* the *Mary* Sloop of *Wexford*, *John Dempſey*, Maſter, conſign'd do. *Devereux*, by his Orders, and for his Account and Riſk,					
5	To *Lau. Lawſon*, his Account Wares for					
	1 Punch. ſingle refine Loaf Sugar, Wt. Nt. 8C. at 4*l. per* C.	£.	32 0 0			
	1 Punch. double refine do. Loaf, Wt. Nt. 8C. at 6*l. per* C.		48 0 0			
			80 0 0			
5	To *Paul Leech*, his Account, *Burgundy* Wine, for 4 Hhds. at 23*l. per* Hhd.		92 0 0			
1	To *Caſh*, paid Duty, &c. at Shipping,		1 1 8			
				173	01	08
		31ſt.				
1	*Caſh* Dr. to *Sundries*, 206*l.* received from ſeveral this Month as *per* Caſh Book,			206	00	00
		ditto.				
1	*Sundries* Dr. to *Caſh*, 182*l.* 13*s.* 9*d. h.* paid ſeveral this Month as *per* Caſh Book,			182	13	9½
		September 2d.				
6	*Lau. Lawſon of London, his Account* Dr. to *Sundries*, 344*l.* 11*s.* for the Coſt, &c. of Linen, ſhipp'd in the *Whale* of *Cork*, *Geo. Hartvill*, Maſter, to the Addreſs of do. *Lawſon*, and for his Account and Riſk, beſides 50 Pieces bought 21ſt Ultimo, and charg'd his Account 88*l.*					
1	To *Linen Cloth* for					
	40 Pieces do. Quantity 960 Yards,	£.	60			
	90 Pieces do. Quantity 2000 Yards,		150			
	60 Pieces do. Quantity 1400 Yards,		119			
			329			
1	To *Caſh*, paid Charges, &c.		5			
6	To *Commiſſion* on 422*l.* at 2 1-2 *per Cent.*		10			
				344	11	00

		l.	s.	d.
	September 5th.			
5/6	*Paul Leech of Rouen, his Account* Dr. to *Lau. Lawſon of London, his Account*, 221*l.* for his Bill 200*l. Eng.* on do. *Lawſon*, do. *Leech* ordering do. *Lawſon* to reimburſe himſelf on me, out of the Sales I have made on his *Burgundy* Wine, do. *Lawſon* has paid the Bill to the Order of do. *Leech*, and carried the Sum to the Debit of his own Account with me, at 10 ½ *per Cent.* -	221	00	00
	7th.			
7/5	*Sugar* Dr. to *Lau. Lawſon, his Account Wares*, 119*l.* taken to my Account the Remainder of his Sugar, at his Requeſt, *viz.*			
	14 C. Single refine Loaf Sugar, at 3*l.* 10*s. per* C. £. 49			
	14 C. Double do. at 5*l.* per C. 70			
		119	00	00
	9th.			
5	*Lau. Lawſon, his Account, Wares* Dr. to *Sundries*, 384*l.* cloſed that Account and ſent him an Account Sales,			
1	To *Caſh*, for the Charges not yet poſted, £. 5 0			
6	To *Commiſſion* on 424*l.* the Total Sales at 2 ½ *per Cent.* - 10 12			
6	To do. *Lawſon*, his Account for the Neat Proceed, - 368 8			
		384	00	00
	12th.			
7/5	*Richard Brady* Dr. to *Paul Leech, his Account, Burgundy Wine*, 96*l.* ſold him at 6 Months, 4 Hhds. at 24*l. per* Hhd. -	96	00	00
	13th.			
	Sundries Dr. to *Richard Brady*, 96*l.* diſcounted to him what he ow'd for *Leech*'s *Burgundy* Wine,			
1	*Caſh*, received in Payment, £. 93 2 5			
5/7	Do. *Leech*, his Account *Burgundy* Wine for 6 Months diſcount, 2 17 7			
		96	00	00
	16th.			
7/1	*Daniel Mc. Namara of Cork* Dr. to *Caſh*, 50*l.* for his Bill on me, Favour *John Devereux*, which I paid him, -	50	00	00
	18th.			
6/4	*Lau. Lawſon, his Account* Dr. to *Caſh*, 16*s.* 8*d.* refunded *Rich. Brady*, at 1*d. per* lb. on 200lb. Bohea Tea, ſold 12th Ult. for Account do. *Lawſon*,	00	16	08

					l.	s.	d.
		September 21st.-					
6	*Sundries* Dr. to *Paul Leech, his Account, Burgundy Wine*, 94*l.* ſold *William Wallace* 4 Hhds. at 23*l.* 10*s. per* Hhd. and received in Payment Notes payable for my Note formerly paſſed him, and now taken up,		£.	88			
1/5	*Caſh*, received in ready Money,			6			
					94	00	00
		24th.					
5	*Paul Leech, his Account, Burgundy Wine* Dr. to *Sundries*, 385*l.* 2*s.* 5*d.* cloſed that Account and ſent him an Account Sales,						
1	To *Caſh*, for the Charges not until now poſted,		£.	7 4 0			
6	To *Commiſſion* on 468*l.* the Total Sales at 2 ½ *per Cent.*			11 14 0			
6	To do. *Leech*, his Account, for the Neat Proceed,			366 4 5			
					385	02	05
		26th.					
7	*Paul Leech, his Account* Dr. to *Sundries*, 240*l.* for the Coſt, &c. of the following Wares, bought of *Charles Curry* for Account do. *Leech*, and ſhipp'd *per* the *Hopewell* Galley, *Val. Talbot*, Maſter, to the Addreſs of do. *Leech*, and for his Account and Riſk,						
	6 Hhds. Tallow, Wt. Nt. 3 Tun, at 30*l. per* Tun,		£.	90 0 0			
	2400lb. tann'd upper Leather, at 7*d. per* lb.			70 0 0			
	2400lb. do. ſole Leather, at 6*d. h. per* lb.			65 0 0			
2	To *Bills and Notes*, paſs'd him *Kyran Delany*'s payable the 29th,			60 0 0			
	Luke Floyd's payable 10th of *Nov.* diſcounted at 6*l. per Cent. per Ann.*			39 14 3			
1	To *Caſh* paid in ready Money, Duty, &c.			134 8 9			
6	To *Commiſſion* on 234*l.* 3 at 2 ½ *per Cent.*			5 17 0			
					240	00	00
		29th.					
6	*Lau Lawſon, his Account* Dr. to *Sundries*, 248*l.* 6*s.* 10*d. h.* for *William Clancy*'s Bill of 225*l. Eng.* Exchange at 10 3-8 *per Cent.* on Meſſ. *Dillon* of *London*, payable to my Order, which I remitted *Lawſon*,						
3	To do. *Clancy*, for what he owed me and now diſcharged,		£.	246 0 0			
1	To *Caſh*, paid him the Overplus, ready Money,			2 6 10*h*			
					248	06	10*h*

September

		l.	s.	d.
	September 30th.			
1	*Caſh* Dr. to *Sundries*, 99*l.* 2*s.* 5*d.* received from ſeveral this Month as *per* Caſh Book, -	99	02	05
	do.			
1	*Sundries* Dr. to *Caſh*, 204*l.* 16*s.* 3*d. h.* paid ſeveral this Month as *per* Caſh Book, -	204	16	3*h*
	October 1ſt.			
1/2	*Caſh* Dr. to *Bonds*, 15*l.* received from *Francis Farrell* in ready Money, half a Year's Intereſt he owes me by his Bond, -	15	00	00
	2d.			
2	*Sundries* Dr. to *Voyage to London, per the Ann and Mary, Nicholas Denn, Maſter*, 331*l.* 17*s.* 6*d.* for the neat Proceed of my 20 Pipes of Brandy formerly conſign'd to *Lau. Lawſon* to ſell for my Acc. amounting as *per* Account Sales to 300*l. Eng.* at 10 5-8 *per Cent.*			
2/6	*Bills and Notes* for do. *Lawſon*'s Bill on do. *Luttrell* received in Part payable to my Order the 20th Inſt. Value 160*l. Eng.* at do. Exchange, which *Thomas Luttrell* has accepted 177*l.*			
	Do. *Lawſon* my Account for the Remainder, 140*l. Eng.* at do. Exchange is £. 154 17 6	331	17	06
	5th.			
8/1	*James Perry of Barbadoes, his Account, Rum* Dr. to *Caſh*, 220*l.* Paid Duty, &c. on 10 Tun, Quantity 2200 Gallons, received *per* the *Bonadventure, Joſ. Miller*, from do. *Perry*, to ſell for his Account, -	220	00	00
	6th.			
7/2	*Sugar* Dr. to *Bottomry*, 230*l.* received *per* the *Adventure* Galley, from Capt. *John Miller*, in full for Principal and Præmium of Money formerly lent him on Bottomry, 20 Hhds. Wt. Nt. 10 Tun, -	230	00	00
	8th.			
	Sundries Dr. to *Edward Hall* of *Cadiz, my Account*, 107*l.* 3*s.* 9*d.* for my Bill of 525 Dollars, at 49*d. per* Dollar, at Uſo. on him, Favour of *Thomas Kiernan*, the Balance my Account with do. *Luttrell*,			
5	Do. *Kiernan*, for what I owed him, £. 85 0 0			
1	*Caſh*, received the Remainder, 22 3 9			
3		107	03	09
	10th.			
7/7	*Paul Leech, his Account* Dr. to *Robert Runner*, 94*l.* do. *Runner* died in ſuch Circumſtances that what he ow'd for *Leech*'s *Burgundy* Wine is loſt,	94	00	00

		l.	s.	d.
	October 14th.			
7 3	*Daniel Mc. Namara of Cork, his Account* Dr. to *Meſſ. Swift and Co.* 100*l.* for his Bill on me, Favour *Patt. Clancy*, and in Payment thereof I have given my Bill on do. Co. at Sight for	100	00	00
	17th.			
	Sundries Dr. to *Sundries*, 224*l.* 9*s.* for the following Wares ſold *Bryan Connor*, and received in Payment,			
4	Meſſ. *Loftus* and Co. their Account, for their Bill on me at Sight, payable to the Order of *Wm. Clancy*, and indorſed by do. *Clancy* to do. *Connor*, which I accepted for do. *Loftus*, £. 200 0			
1	*Caſh*, received the Remainder, 24 9			
2	To *Hops*, for 2 Bags, Wt. Nt. 7C. at 6*l.* *per* C. £. 42 0			
1	To *Claret*, for 3 Tun at 45*l.* *per* do. 135 0			
1	To *Wares from Leghorn*, for 4 Cheſts *Florence* Wine, at 2*l.* 6*s.* *per* Cheſt, 9 4			
	To Sugar for			
	1 Hhd. *Barbadoes*, Wt. Nt. 9C. 2q. at 30*s.* *per* C. 14 5			
	4 C. double refine Loaf, at 6*l.* *per* C. 24 0			
		224	09	00
	20th.			
1	*Caſh* Dr. to *Sundries*, 300*l.* received from *Thomas Luttrell*, the Contents of the two following Bills,			
2	To *Bills and Notes*, for *Lau. Lawſon*'s Bill accepted, £. 177			
7	To *Daniel Mc. Namara*, for his Bill received this Day on do. *Luttrell*, 123			
		300	00	00
	23d.			
6	*Lau. Lawſon, his Account* Dr. to *Sundries*, 100*l.* 15*s.* accepted for the Honour of do. *Lawſon*, a Bill drawn by him, and proteſted by *Frank Lynch* for non Payment,			
1	To *Caſh*, paid the Bill and Charges, £. 100 5			
6	To *Commiſſion*, for my Brokerage at ½ *per Ct.* 0 10			
		100	15	00
	26th.			
	Sundries Dr. to *James Perry, his Account, Rum*, 22*l.* ſold *Patt. Clancy*, 1 Punch. Quantity 110 Gallons, at 4*s.* *per* Gallon, and received in Payment *Patt. Archer*, my Account for do. *Clancy*'s Bill 250 Livres *Tournois*, at 12*d. h. per* Livre, on *Garret Walſh*, of do. Place, which I remitted do. *Archer*, for the Balance of my Acc. with him, £. 13 0 5			
1	*Caſh*, received the Remainder, 8 19 7			
		22	00	00

		l.	s.	d.
	October 28th.			
2	*Bills and Notes* Dr. to *Sundries*, 324*l.* 3*s.* 9*d.* received from Meſſ. *Loftus* and Co. at *Paris*, two Bills, *viz.*			
3	To do. *Loftus*, my Account, for their Bill the 28th current, on Meſſ. *Dillon* at Uſo. Value 2024 Livres *Tournois*, the Balance of my Account with do. *Loftus*, at 12*d. h. per* Livre, which do. *Dillon* has accepted, £. 105 8 4			
4	To do. *Loftus* their Account, for their Bill on Meſſ. *Dillon* of *London*, payable the 1ſt *December*, for 200*l. Eng.* with Orders to get it diſcounted at 6 *per Cent. per Ann.* for their Account, Exchange at 10 *per Ct.* which Bill on the ſame Terms I keep for my own Acc. 218 15 5			
		324	03	09
	31ſt.			
1	*Caſh* Dr. to *Sundries*, 370*l.* 12*s.* 4*d.* received from ſeveral this Month as *per* Caſh Book,	370	12	04
	do.			
1	*Sundries* Dr. to *Caſh*, 320*l.* 5*s.* paid ſeveral this Month as *per* Caſh Book,	320	05	00
	November 3d.			
8/4	*Patt. Archer of Nants, his Account* Dr. to *Lau. Lawſon of London, my Account*, 110*l.* 5*s.* for the Coſt, &c. of 150 Barrels of Beef, ſhipp'd by *Daniel Mc. Namara* of *Cork*, according to my Orders, in the *Succeſs* of do. Place, *John Ryan*, Maſter, for *Nants*, for Account and Riſk of do. *Archer*, for the Coſt of do. *Mc. Namara* has drawn a Bill of 100*l. Eng.* Exchange at 10 1-4 *per Cent.* on do. *Lawſon* for my Account,	110	05	00
	5th.			
8/1	*Edward Hall of Cadiz, his Account, Fruit* Dr. to *Caſh*, 36*l.* paid Duty, &c. on the following Wares received *per* the *Providence, David Daniel*, Maſter, from do. *Hall* to ſell for his Acc. *viz.* 70 Cheſts Seville Oranges, 30 Cheſts Lemons,	36	00	00
	8th.			
7	*Daniel Mc. Namara of Cork, his Account* Dr. to *Sundries*, 85*l.* for his Bill on me, Favour *Thomas Williams*, and paid him as follows,			
2	To *Hops* for 3 Bags, Wt. Nt. 10C. 2q. at 6*l. per* C. £. 63			
1	To *Claret* for 2 Hhds. at 11*l. per* Hhd. 22			
		85	00	00

November

November 10th.

					l.	s.	d.
8/8	*Edward Hall, his Account* Dr. to *Edward Hall, his Account Fruit*, 21*l.* received in Barter from *Charles Curry*, 24 Barrels of Beef, at 17*s.* 6*d. per* Barrel, which I keep for Account do. *Hall*, who ordered me to buy him ſome for						
	10 Cheſts Seville Oranges, 5 do. Lemons, (15 Cheſts, at 28*s. per* Cheſt,) - -				21	00	00

13th.

8/7	*Edward Hall, his Account* Dr. to *Sugar*, 22*l.* 15*s.* bought of *Chriſt. King*, for Account do. *Hall*, 26 Barrels of Beef, at 17*s.* 6*d. per* Barrel, and paid him with my own Wares,						
	1 Hhd. *Barbadoes* Sugar, Wt. Nt. 9C. 2q. at 30*s. per* C. -	£.	14	5			
	2 Hhds. Single refine Loaf Sugar, at 4*l.* 5*s. per* Hhd. -		8	10			
					22	15	00

16th.

	Sundries Dr. to *Sundries*, 30*l.* 16*s.* for the following Wares ſold *Rich. Brady*, and received in Payment,						
2	*Bills and Notes* for *John Clark*'s of 30*l.* payable 10th *Jan.* Diſc. at 6*l. per Cent. per Ann.*	£.	29	14	7		
1	*Caſh*, received the Remainder,		1	1	5		
8	To *Edward Hall*, his Account Fruit for 5 Cheſts Oranges, 2 do. Lemons, (7 Cheſts, at 28*s. per* Cheſt,) -	£.	9	16			
2	To *Hops*, for 1 Bag, Wt. Nt. 3C. 2q. at 6*l. per* C.		21	0			
					30	16	00

18th.

1/3	*Caſh* Dr. to *Ship Providence*, 45*l.* received from *David Daniel*, Maſter of do. Ship, my half of the Balance of his Account, -						
					45	00	00

20th.

1/2	*Caſh* Dr. to *Bills and Notes*, 325*l.* 0*s.* 4*d.* received from Meſſ. *Dillon* of *Dublin*, in ready Money, for the two following Bills received laſt Month, and then poſted on the Draft of Meſſ. *Loſtus* and Co. of *Paris* on do. *Dillon*, accepted the 28th Ultimo, and due this Day, -	£.	105	8	4		
	The other a Bill of 200*l. Eng.* on Meſſ. *Dillon* of *London*, payable 1ſt *Dec.* which do. *Dillon* of *Dublin* has diſcounted to me, at 6*l. per Ann.* which at 10*l. per Cent.* makes here,		219	12	0		
					325	00	04

					l.	s.	d.
		November 23d.					
8	*Edward Hall* of *Cadiz*, *his Account* Dr. to *Sundries*, 71*l.* 6*s.* 1*d. h.* for the Coſt, &c. of the following Wares, bought of *Charles Curry*, at three Months, and ſhipp'd *per* the *Providence*, *David Daniel*, Maſter, conſign'd do. *Hall* for his Account and Riſk, together with 50 Barrels of Beef, bought 10th and 13th, and then charg'd his Acc.						
	1200lb. tann'd upper Leather, at 6*d. f. per* lb.		£.	31 5 0			
	1200lb. do Sole Leather, at 6*d.* 3-*f. per* lb.			33 15 0			
				65 0 0			
5	To *Charles Curry* for the Amount,						
1	To *Caſh*, paid Duty and Charges,			3 10 0			
6	To *Commiſſion* on 112*l.* 5*s.* at 2 ½ *per Cent.*			2 16 1*b*			
					71	06	1*b*
		24th.					
5	*Charles Curry* Dr. to *Sundries*, 65*l.* diſcounted to do. what was due for Wares bought and poſted Yeſterday, he allowing Diſcount at 6*l. per Cent. per Ann.* for my own Account,						
1	To *Caſh*, paid in ready Money,		£.	64 9 6			
9	To *Profit and Loſs* for the Diſcount,			0 19 6			
					65	00	00
		28th.					
3 7	*Meſſ. Swift and Co.* Dr. to *Dan. Mc. Namara of Cork*, *his Account*, 100*l.* received from do. *Mc. Namara*, *Comerford*'s and Co. Bill my Favour which do. Co. make good to me in Account,				100	00	00
		30th.					
1	*Caſh* Dr. to *Sundries*, 371*l.* 1*s.* 9*d.* received from ſeveral this Month, as *per* Caſh Book,				371	01	09
		do.					
1	*Sundries* Dr. to *Caſh*, 103*l.* 10*s.* 6*d.* paid to ſeveral this Month, as *per* Caſh Book,				103	10	06
		December 1ſt.					
	Sundries Dr. to *Sundries*, 128*l.* 2*s.* for the following Wares ſold *Bart. Brown*, and received in Payment,						
1	*Caſh*, received in Part,		£.	15 10			
2	*Bills and Notes* for *Charles Curry*'s of 50*l.* payable 1ſt *Feb.* diſcounted at 6 *per Ann.*			49 10			
8	Do. *Brown* for the Remainder at 3 Months,			63 2			
8				128 2			
	To *James Perry*, his Account, Rum for 1 Punch. Quantity 108 Gall. at 4*s. per* G.			21 12			
8	To *Edward Hall*, his Account, Fruit for 3 Cheſts Oranges, 1 do. Lemons, (4 Cheſts, at 28*s. per* Cheſt,)			5 14			
2	To *Hops*, for 4 Bags, Wt Nt. 14C. at 6*l. per* C.			84 0			
7	To *Sugar* for 1 Hhd. *Barbadoes*, Wt. Nt. 10C. 2q. at 32*s. per* C.			16 16			
					128	02	00

		l.	s.	d.
	December 4th.			
9 8	*General Account of owing Persons* Dr. to *Edward Hall, his Account, Fruit* 107*l.* 6*s.* sold several on Trust the Remainder of do. *Hall*'s Fruit,			
	A. B. 15 Chests Oranges and 7 do. Lemons, at 29*s. per* Chest, - £. 31 18			
	C. D. 16 do. Oranges, and 8 do. Lemons, at 29*s. per* Chest, - 34 16			
	E. F. 12 do. Oranges, and 5 do. Lemons, at 29*s. per* Chest, - 24 13			
	G. H. 9 do. Oranges, and 2 do. Lemons, at 29*s. per* Chest, - 15 19			
		107	06	00
	7th.			
8	*Edward Hall, his Account, Fruit* Dr. to *Sundries*, 107*l.* 16*s.* closed that Account and sent him an Account Sales,			
1	To *Cash*, for the Charges not until now posted, - £. 1 0 0			
9	To *Charges*, for the Cellarage of do. Fruit, 2 0 0			
6	To *Commission* on 143*l.* 16*s.* the Total Sales, at 2 ½ *per Cent.* - 3 11 10 3-*f.*			
8	To do. *Hall*, his Account, for the neat Proceed, - 101 4 1 *f.*			
		107	16	00
	9th.			
	Sundries Dr. to *Patt. Archer of Nants, his Account*, 136*l.* 11*s.* 6*d* 3-*f. Mic. Archer* of *Bilboa* having order'd me to remit what I ow'd him to do. *Archer* of *Nants*, in Part what he ow'd me by his Account, to carry to the Credit of do. *Archer* of *Bilboa*, the following Sums at 12*d. per* Livre,			
4	Do. *Archer* of *Bilboa*, my Account, for 100 Livres equal to 25 Pieces 8-8 the Balance my Account with him at 4*s. per* Piece 8-8, £. 5 0 0			
6 7	Do. *Archer*, his Account, for the Balance his Account with me, 131 11 6 3-*f.*			
		136	11	6 3/4
	12th.			
1 8	*Cash* Dr. to *Edward Hall of Cadiz, his Account*, 150*l.* received from *Adam Barry*, Master, of the *Fortune* of *Bristol*, for Principal and Præmium of Money, lent on Bottomry by do. *Hall* to be paid to me for his Account of do. Ship in this Port,			
		150	00	00

December

		l.	s.	d.
	December 14th.			
1/9	*Caſh* Dr. to *General Account of owing Perſons*, 66*l.* 14*s.* received from the following Perſons, what they ow'd for *Hall*'s Fruit, From *A. B.* - £. 31 18 From *C. D.* - 34 16	66	14	00
	17th.			
2/1	*Charges* Dr. to *Caſh*, 2*l.* paid *John Johnſton*, what was due to him for the Cellarage of *Hall*'s Fruit,	2	00	00
	18th.			
	Sundries Dr. to *General Account owing Perſons*, 40*l.* 12*s.* received from the following Perſons what they ow'd for *Hall*'s Fruit, abating them 2*s. per* Cheſt, for the Defect in do. *E. F.*'s Debt 24*l.* 13*s.* abated *E. F.* 1*l.* 14*s.* received - } £. 22 19 *G. H*'s Debt 15*l.* 19*s.* do. *G. H.* 1*l.* 2*s.* received 14 17			
1/8/9	*Caſh*, received in full, 37 16 Do. *Hall* his Acc. for the Abatements made, 2 16	40	12	00
	23d.			
1/3	*Caſh* Dr. to *Ship Bonadventure*, 50*l.* ſold *Joſ. Miller*, Maſter of do. Ship, 1-4th of her for 100*l.* for which he paid me Half in ready Money, for the other he has given me his Receipt for the Balance of his Account, for Freight, Diſburſements, &c. due to him,	50	00	00
	29th.			
9/4	*Profit and Loſs* Dr. to *Lau. Lawſon, my Account*, 1*l.* 9*s.* 2*d.* for the Agio of his Advance on my Affairs done by him, wherein he charges me to the 1ſt *Jan.* next, at 6 *per Cent. per Ann.* 1*l.* 6*s.* 5*d. Eng.* at 10 *per Cent.* is here, -	1	09	02
	do.			
5/4	*Lau. Lawſon, his Account* Dr. to *do. Lawſon, my Account*, 29*l.* 5*s.* 7*d.* 3-*f.* for the cloſing of the latter, for which I debit the former by his Orders,	29	05	7 3/4
	30th.			
9/4	*Lau. Lawſon, his Account* Dr. to *Profit and Loſs*, 2*l.* 12*s.* for the Agio of my Advance on his Affairs till New Year's Day, charg'd him as *per* Account, furniſhed at 6 *per Cent. per Ann.*	2	12	00

		l.	s.	d.
	December 30th.			
7	*Daniel Mc. Namara of Cork, his Account* Dr. to *Sundries*, 2*l.* 1*s.* 4*d.* ſent do. an Account current, and charg'd him as follows,			
9	To *Profit and Loſs*, for the Agio of my Advance, till 1ſt *Jan.* at 6 *per Cent. per Ann.* £. 0 17 10			
6	To *Commiſſion*, for Brokerage on my Diſburſements, at ½ *per Cent.* 1 3 6			
		2	01	04
	31ſt.			
2 1	*Charges* Dr. to *Caſh*, 120*l.* paid theſe 6 Months as *per* Book of Charges,			
	For Rent, £. 25			
	For Houſe Expences, 60			
	For Pocket Expences, 30			
	For Charges Merchandize, 5			
		120	00	00
	ditto.			
1	*Caſh* Dr. to *Sundries*, 320*l.* received from ſeveral this Month as *per* Caſh Book, -	320	00	00
	do.			
1	*Sundries* Dr. to *Caſh*, 123*l.* paid ſeveral this Month, as *per* Caſh Book, -	123	00	00

BRITISH MUSEUM 30 61 AUG

End of the JOURNAL, No. II.

No. II.

LEDGER

OF FACTORAGE

ACCOUNTS.

A.

	Fol.
Archer (Mic.) my Account,	4
Archer (Patt.) my Account,	4
Archer (Mic.) Bilboa his Acc. Span. Wool	4
Archer (Mic.) his Acc.	6
Archer (Patt.) Nants his Account,	8

B.

	Fol.
Bills and Notes,	2
Bonds,	2
Bottomry,	3
Brady (Rich.)	7
Brown (Barth.)	8
Balance,	10

C.

	Fol.
Caſh,	1
Claret,	1
Clancy (Wm.)	3
Curry (Charles)	5
Commiſſion,	6
Charges,	9

D.

E.

F.

G.

	Fol.
General Account owing Perſons,	9

H.

	Fol.
Hops,	2
Hall (Edw.) Cadiz, my Account,	3
Do. his Acc. Fruit,	8
Do. his Account,	8

I.

K.

	Fol.
Kiernan (Thomas)	5

L.

	Fol.
Linen Cloth,	1
Lawſon (Lau.) my Account,	4
Do. his Acc. Wares,	5
Do. his Account,	6
Leech (Paul) Rouen, his Account,	7
Do. his Acc. Burgundy	5
Loftus and Co. (Meſſ.)	3
Do. their Account,	4

M.

	Fol.
Mc. Namara (Dan.)	7

N.

Fol
Notes payable, 6

O.

P.

Fol
Perry (James) Barbadoes, his Acc. Rum 8
Profit and Loss, 9

Q.

R.

Fol.
Runner (Rob.) 7

S.

Fol
Stock, 1
Ship Bonadventure, 3
Ship Providence, 3
Swift and Co. (Messf.) 3
Sugar, 7

T.

V.

Fol
Voyage to Nants, &c. 2
Voyage to London, per Ann and Mary, 6

W.

Fol
Wares from Leghorn, 1

X.

Y.

Z.

			Fo.	l.	s.	d.
1764.		*Stock*, Dr.				
July	1	To *Sundries* for the Total of my Debts,		429	05	10½
		To *Balance* for my neat Stock, -	10	3348	18	09
				3778	04	7½
		Caſh, Dr.				
July	1	To *Stock*, remaining in Cheſt,	1	263	04	00
	31	To *Sundries* received from ſeveral this Month,		331	16	03
Aug.	31	To *Sundries* received from ſeveral this Month,		206	00	00
Sept.	30	To *Sundries* received from ſeveral this Month,		99	02	05
Oct.	30	To *Sundries* received from ſeveral this Month,		370	12	04
Nov.	30	To *Sundries* received from ſeveral this Month,		371	01	09
Dec.	31	To *Sundries* received from ſeveral this Month,		320	00	00
				1961	16	09
		Claret, Dr.	Tun.			
July	1	To *Stock* remaining unſold,	10	1 300	00	00
		To *Profit and Loſs* gained by this Acc.	9	82	00	00
			10	382	00	00
		Linen Cloth, Dr.	Ps.			
July	1	To *Stock* remaining unſold, -	40	1	60	00	00
	5	To *Thomas Kiernan* bought -	90	5	150	00	00
	28	To *Mic. Archer*, his Acc. *Spaniſh* Wool,	60	4	119	00	00
			91		329	00	00
		Wares from Leghorn, Dr.				
			Flor. Chts.	W. do. Chts.	O		
July	1	To *Stock* for the Amount Dr. Side,	50	50	1	205	00	00
		To *Balance* for the Sales of	24	17	10	110	09	00
			74	67		315	09	00

			Fo	l.	s.	d.
1764.		*Contra*, Cr.				
July	1	By *Sundries*, for the Total of my Debts,		3574	04	6*h*
		By *Profit and Loſs* for my Neat Gain,	9	204	00	01
				3778	04	7*h*
		Contra, Cr.				
July	31	By *Sundries* paid to ſeveral this Month,		151	19	02
Aug.	31	By *Sundries* paid ſeveral this Month,		182	13	9*f.*
Sept.	30	By *Sundries* paid ſeveral this Month,		204	16	3*h*
Oct.	31	By *Sundries* paid ſeveral this Month,		320	05	00
Nov.	30	By *Sundries* paid ſeveral this Month,		103	10	06
Dec.	31	By *Sundries* paid ſeveral this Month,		123	00	10
		By *Balance* remaining in Cheſt, -	10	875	12	0*f.*
				1961	16	09
		Contra, Cr. Tur				
July	20	By *Meſſ. Loftus and Co.* their Acc.	2 4	90	00	00
Oct.	17	By *Sundries* ſold *Bryan Connor*,	3	135	00	00
Nov.	8	By *Daniel Mc. Namara*, -	0 2 7	22	00	00
		By *Balance*, remaining unſold,	4 2 10	135	00	00
			10 0	382	00	00
		Contra, Cr. Ps				
Sept.	2	By *Lau. Lawſon*, his Acc. for do. conſigned, -	40 6 90 60	329	00	00
			190			
		Contra, Cr. *Flor.* W. Chts. do. O. Chts.				
July	1	By *Stock*, for the Sales of	20 17 1	101	05	00
Oct.	17	By *Sundries* ſold *Bryan Connor*,	4	9	04	00
		By *Balance* for the Coſt of -	50 50 10	205	00	00
			74 67	315	09	00

1764.						Fo.	l.	s.	d.
		Hops, **Dr.**							
					C.				
July	1	To *Stock* remaining unſold,			35	1	178	08	10*b*
		To *Profit and Loſs*, gained by this Acc.				9	31	11	1*b*
					35		210	00	00
		Voyage to Nants, per the Dolphin, &c. **Dr.**							
July	1	To *Stock* for 16 Hs. Tall. in *Pat. Archer's* Hands,				1	231	00	00
		To *Profit and Loſs* gained by this Account,				9	49	00	00
							280	00	00
		Bills and Notes, **Dr.**							
			£.		No.				
July	1	To *Stock*, remaining on Hands,	50	0 0	2	1	47	10	00
		Luke Floyd's payable 1ſt *Nov.*	40	0 0	4		38	16	00
	27	To *Mic. Archer*, his Acc. *Spaniſh* Wool,	60	0 0	11	6	60	00	00
Oct.	2	To *Voyage to London, &c.* for a Bill,	177	0 0	11	6	177	00	00
	28	To *Sundries* received from Meſſ. *Loſtus*,	105	8 4			105	08	04
		To do. *Loſtus's* Bill on Meſſ. *Dillon*,	200	0 0	4	3	218	15	05
Nov.	16	To *Sundries* for *John Clarke's*,	30	0 0			29	14	07
Dec.	1	To *Sundries* for *Charles Curry's*,	50	0 0			49	10	00
		To *Profit and Loſs* gained by this Account,				9	4	04	10
							730	19	02
		Bonds, **Dr.**							
July	1	To *Stock* remaining *Fran. Farrell's*,				1	500	00	00
		To *Profit and Loſs* gained by this Account,				9	15	00	00
							515	00	00
		Bottomry, **Dr.**							
July	1	To *Stock* remaining *John Miller's* Contract,				1	207	13	04
		To *Profit and Loſs* gained by this Account,				9	22	06	08
							230	00	00

1764.				C.	Fo.	l.	s	d.
		Contra,	*Cr.*					
Oct.	17	By *Sundries* sold *Bryan Connor*,		7		42	00	00
Nov.	8	By *Daniel Mc. Namara*, paid		10½	7	63	00	00
	16	By *Sundries* sold *Rich. Brady*,		3½		21	00	00
Dec.	1	By *Sundries* sold *Bryan Connor*,		14		84	00	00
				35		210	00	00
		Contra,	*Cr.*					
July	25	By *Voyage to do. Place, per the Dolphin*,			2	280	00	00
		Contra,	*Cr.*	No.				
Aug.	7	By *Chriſt. King* paſs'd him,	50 0 0	2		50	00	00
Sept.	26	By *Paul Leech*, his Acc. paſs'd him	60 0 0	5	7	60	00	00
		By *Luke Floyd*'s payable 1ſt *November*,	40 0 0	4		39	14	03
Oct.	20	By *Caſh*, received from *Thomas Luttrell*,	177 0 0	6	1	177	00	00
Nov.	20	By *Caſh*, received from Meſſ. *Dillon*,	105 8 4	7	1	105	08	04
		By Meſſ. *Loftus*'s Bill on *Dillon*,	200 0 0	8	3	219	12	00
		By *Balance*, remaining *John Clarke*'s,	30 0 0	9	10	29	14	07
		By *Char. Curry*'s payable 1ſt *Feb.*	50 0 0	10	5	49	10	00
						730	19	02
		Contra,	*Cr.*					
Oct.	1	By *Caſh* received from *Fran. Farrell*,			1	15	00	00
		By *Balance* remaining on Hands, do.			10	500	00	09
						515	00	00
		Contra,	*Cr.*					
Oct.	6	By *Sugar* received from *John Miller*,			7	230	00	09

			Fo	l.	s.	d.
1764		*Ship Bonadventure,* Dr.				
July	1	To *Stock* for its preſent Value, -	1	400	00	00
		Ship Providence, Dr.				
July	1	To *Stock* for half its preſent Value, -	1	275	00	00
		To *Profit and Loſs* gained by this Account,	9	45	00	00
				320	00	00
		Meſſ. Swift and Co. Dr.				
July	1	To *Stock* due to me, -	1	293	10	00
Aug.	10	To *Paul Leech*, his Account, *Bungundy* Wine,	7	46	00	00
Nov.	28	To *Dan. Mc. Namara* for *Comerford's* Bill,	7	100	00	00
				439	10	00
		William Clancy, Dr.				
July	1	To *Stock* due to me, -	1	72	18	04
Aug.	29	To *Sundries* for *Thomas Devereux*, -		173	01	08
				246	00	00
		Meſſ. Loftus and Co. my Acc. D.	Livres.	E.		
July	1	To *Stock* due to me, -	2024	12d	1	10 04 00
		To *Profit and Loſs* gained by this Account, -			9	4 04 04
			2024	14		105 08 04
		Edward Hall of Cadiz, my Acc. Dr.	Doll.	Ex		
July	1	To *Stock* due to me,	525	4s.	1	105 00 00
		To *Profit and Loſs* gain'd by Exch.			9	2 03 09
			525	4		107 03 09

			Fo.	l.	s.	d.
1764		*Contra,* Cr.				
Dec.	23	By *Cash*, received from *Jos. Miller*, Master of do. Ship,	1	50	00	00
		By *Balance*, for my 3-4 of it's present Value,	10	300	00	00
		By *Profit and Loss*, for it's present Value,	9	50	00	00
				400	00	00
		Contra, Cr.				
Nov	18	By *Cash*, received from *David Daniel*, Mast.	1	45	00	00
		By *Balance*, for my $\frac{1}{5}$ it's present Value,	10	275	00	00
				320	00	00
		Contra, Cr.				
Oct.	14	By *Dan. Mc. Namara*, for	7	100	00	00
		By *Balance* due to me,	10	339	10	00
				439	10	00
		Contra, Cr.				
Sept.	29	By *Lau. Lawson* his Acc. for the neat Proceed,	6	246	00	00
		Contra, Cr.				
		Livres. Exc.				
Oct.	28	By *Bills and Notes*, for their Bill, | 2024 | 12*d.*	2	105	08	04
		Contra, Cr.				
		Doll. Ex.				
Oct.	8	By *Sundries*, for my Bill on him, | 525 | 49*d.*		107	03	09

			Doll.	Ex	Fo.	l.	s.	d.
1764		*Mic. Archer of Bilboa, my Acc. Dr*						
July	1	To *Stock* due to me, -	1475	4s	1	295	00	00
Dec.	9	To *Patt. Archer*, his Account,	25	4s	8	5	00	00
			1500			300	00	00
		Lau. Lawſon, my Account, Dr.						
			Eng.	Mo. Ex				
Aug.	15	To *Mic. Archer*, my Acc.	1500					
		10 Bags *Spaniſh* Wool,	P.8-8	44 *d.*	4	300	00	00
Oct.	2	To *Voyage to London, per the Ann and Mary*, for the neat Proceed,	300	10 5 8	6	331	17	06 3/4
		To *Profit and Loſs* gained by this Account,			9	2	00	6 3/4
			415			633	17	8 3/4
		Patt. Archer of Nants, my Acc. Dr						
			Livres.	Ex				
Oct.	26	To *James Perry*, his Account of Rum remaining	250	12 1/3	8	13	00	05
		Mic. Archer, his Account, Spaniſh Wool, Dr.						
			lb.					
July	2	To *Caſh*, paid Duty, Freight, &c.	2800		1	12	00	00
Aug.	2	To *Sundries*, for cloſing this Acc.				378	17	01
			2800			390	17	01
		Meſſ. Loftus and Co. their Acc. Dr.						
July	13	To *Sundries*, for their Bill on me				100	00	00
	20	To *Claret* for a Bill of *Anthony Armſtrong*'s,			1	90	00	00
Oct.	17	To *Sundries*, for their Bill on me				200	00	00
		To *Balance* due to them,			10	28	15	05
						418	15	05

1764.		Contra, Cr.	Doll.	Ex.	Fo.	l.	s.	d.
Aug.	15	By *Lau. Lawſon* my Acc. for	1500	4s	4	300	00	00

		Contra, Cr.	Eng. M.	Ex.	Fo.	l.	s.	d.
July	1	By *Stock* due to him,	287 3 7		1	315	17	11
		By *Bills and Notes*, for his Bill on *Th. Luttrell*,	160	10	2	177	00	00
Nov.	3	By *Patt. Archer* of *Nants* his Account,	100	101-4	8	110	05	00
Dec.	29	By *Profit and Loſs* for the Agio,	1 6 5	10 1/2	9	1	09	02
do.		By do. his Account, for the Balance of	26 10	10 1/8		29	05	7 3/4
			415			633	17	8 3/4

		Contra, Cr.	Livres	Exch.	Fo.	l.	s.	d.
July	1	By *Stock* due to him,	250	12 1-2	1	12	15	2b
		By *Profit and Loſs* loſt by Exch.			9		05	2b
			250			13	00	05

		Contra, Cr.	C.	Fo.	l.	s.	d.
July	8	By *Caſh* ſold *Thomas Cahill*,	560	1	77	00	00
	13	By *Meſſ. Loftus and Co.* their Acc. paid *Val. Underwood*,	565	4	80	00	10
	27	By *Sundries* ſold *Kyran Delany*,	835		114	16	03
	28	By *Linen Cloth*, Barter'd with *Ben. Owen*,	840	1	119	00	00
			2800		390	17	01

		Contra, Cr.	Fo.	l.	s.	d.
July	3	By *Caſh*, for their Bill on Meſſ. *Dillon*,	1	200	00	00
Oct.	28	By *Bills and Notes* for theirs on do. *Dillon*, of *London*,	2	218	15	05
				418	15	05

			Fo.	l.	s.	d.
1764.		*Thomas Kiernan,* Dr.				
Aug.	12	To *Lau. Lawſon* his Account Wares,	5	65	00	00
Oct.	28	To *Edward Hall* my Account for what I ow'd,	3	85	00	00
				150	00	00
		Paul Leech of Rouen, his Account Burgundy Wine, Dr.				
			Hhds.			
July	10	To *Caſh,* paid Duty, Freight, &c. on	20	1	80	00	00
Sept.	14	To *Rich. Brady* for the Diſcount,		7	2	17	07
	24	To *Sundries* for cloſing this Account,			385	02	05
			20		468	00	00
		Lau. Lawſon, his Acc. Wares, Dr.				
			S. R. C.	D. R. C.	Gr. lb.	Boh. lb.			
July	16	To *Caſh,* paid Duty Freight for	32	32	200	200	1	40	00	00
Sept.	14	To *Sundries* for cloſing this Acc.						384	00	00
			32	32	200	200		424	00	00
		Charles Curry, Dr.								
July	18	To *Lau. Lawſon,* his Account Wares,					5	60	00	00
Nov.	24	To *Sundries* diſcounted to do. what was due,						65	00	00
								125	00	00

							Fo.	l.	s.	d.
1764.		*Contra,*				*Cr.*				
July	5	By *Linen Cloth*, bought of him at 3 Months,					1	150	00	00
		Contra,				*Cr.*				
						Hhds.				
Aug.	10	By *Mess. Swift and Co.* sold *John Healy*,				2	3	46	00	00
	25	By *Cash*, sold *Bryan Connor*,				2	1	46	00	00
	28	By *Robert Runner*, sold him at 3 Months,				4	7	94	00	00
	29	By *Thomas Devereux* shipp'd,				4		92	00	00
Sept.	12	By *Richard Brady*, sold him,				4	7	96	00	00
	21	By *Sundries* sold *William Wallace*,				4		94	00	00
						20		468	00	00
		Contra,				*Cr.*				
			S. R. D. C.	R. C.	Gr. lb.	Boh. lb.				
July	18	By *Charles Curry*, sold			200		5	60	00	00
Aug.	12	By *Sundries* sold *Rd. Brady*,	5	5		200		115	00	00
	25	By *Cash*, sold *Bryan Connor*,	5	5			1	50	00	00
	29	By *William Clancy*,	8	8			3	80	00	00
Sept.	7	By *Sugar* for the Remainder	14	14			7	119	00	00
			32	32	200	200		424	00	00
		Contra,				*Cr.*				
Aug.	18	By *Cash*, received from do. what he ow'd,					1	60	00	00
Nov.	23	By *Edward Hall*, his Acc. for the Amount,					8	65	00	00
								125	00	00

			Fo.	l.	s.	d.
1764.		*Commiſſion*, Dr.				
		To *Profit and Loſs* gained by this Acc. -	9	62	08	11f
		Voyage to London, per the Ann and Mary, &c. Dr.				
July	25	To *Voyage to Nants, per* the *Dolphin, &c.*	2	280	00	00
		To *Profit and Loſs* gained by this Account,	9	51	17	06
				331	17	06
		Mic. Archer of Bilboa, his Acc. Dr.				
Aug.	4	To *Caſh* refunded *James Cahill*, -	1	2	10	00
	6	To *Sundries* for the Coſt, &c. of Wares,		241	18	00
Dec.	9	To *Patt. Archer*, his Account for the Balance,	8	131	11	6¾
				375	19	6¾
		Chriſtopher King, Dr.				
Aug.	7	To *Sundries* diſcounted to do. what was due,		229	16	06
		Lau. Lawſon, of London, his Account, Dr.				
Aug.	18	To *Notes Payable*, 50 Pieces Linen Cloth,	6	88	00	00
Sept.	2	To *Sundries* for the Coſt, &c. of Linen,		344	11	00
	18	To *Caſh* refunded *Rich. Brady*, -	1	00	16	08
	29	To *Sundries* for a Bill remitted him,		248	06	10b
Oct.	23	To *Sundries* accepted for do. *Lawſon*,		100	15	00
Dec.	29	To do. my Acc. carry'd the Balance to this	4	29	05	7¾
	30	To *Profit and Loſs* for the Agio	9	2	12	4
				814	07	2f.
		Notes payable, Dr.				
Sept.	21	To *Paul Leech*, his Account *Burgundy* Wine,	7	88	00	00

1764.		Contra, Cr.	Fo.	l.	s	d.
Aug.	1	By *Mic. Archer*, his Acc. *Spaniſh* Wool,	4	9	15	05
	6	By *Mic. Archer*, his Acc. for my Proviſion,	6	5	18	00
Sept.	2	By *Lau. Lawſon*, his Acc. for my Proviſion,	6	10	11	00
	9	By *Lau. Lawſon*, his Acc. for Wares,	5	10	12	00
	24	By *Paul Leech*, his Acc. *Burgundy* Wine,	5	11	14	00
	26	By *Paul Leech*, his Acc. *Burgundy* Wine,	5	5	17	09
Oct.	23	By *Lau. Lawſon*, his Acc. for my Proviſion,	6	00	10	00
Nov.	23	By *Edward Hall*, his Acc. for my Proviſion,	8	2	16	1*b*
Dec.	7	By *Edward Hall*, his Account Fruit,		3	11	10$\frac{3}{4}$
	30	By *Dan. Mc. Namara*, for my Diſburſements,	7	1	03	4
						06
				62	08	11*f*

		Contra, Cr.				
Oct.	2	By *Sundries* for the Nt. Proceed of my *Brandy*,		331	17	06

		Contra, Cr.				
Aug	1	By do. his Acc. *Spaniſh* Wool, for the neat Proceed,	4	369	01	08
	7	By *Chriſt. King*, for the Diſcount	6	6	17	10$\frac{3}{4}$
				375	19	6$\frac{3}{4}$

		Contra, Cr.				
Aug.	6	By *Mic. Archer of Bilboa*, his Account,	6	229	16	06

		Contra, Cr.				
Sept	5	By *Paul Leech*, his Account, for do. Draft,	7	221	00	00
	9	By do. his Acc. Wares, for the neat Proceed,	5	368	08	00
		By *Balance* due to me,	10	224	19	2*f*.
				814	07	2*f*.

		Contra, Cr.				
Aug	18	By *Lau. Lawſon*, his Acc. bought from *William Wallace*,	6	88	00	00

			Fo	l.	s.	d.
1764.		*Robert Runner,* Dr.				
Aug.	1	To *Paul Leech*, his Account, *Burgundy* Wine,	5	94	00	00
		Paul Leech of Rouen, his Acc. Dr.				
Sept.	5	To *Lau. Lawſon*, his Acc for his Draft on	6	224	00	00
	26	To *Sundries* for Wares bought for his Acc.		240	00	00
Oct.	10	To *Robert Runner* loſt by his Death,	7	94	00	00
				555	00	00
		Sugar, Dr.				
		Bar. S. R. D. R.				
Sept.	7	To *Lau. Lawſon*, his Acc. C. q	5			
		Wares, - 14 14		119	00	00
Oct.	6	To *Bottomry* received from 200	3	230	00	00
		To *Balance* for the Sales, 292 2 4	10	77	16	00
		2292 16 18		426	16	00
		Richard Brady, Dr.				
Sept.	12	To *Paul Leech*, his Acc. *Burgundy* Wine,	5	96	00	00
		Daniel Mc. Namara of Cork, his Account, Dr.				
Sept.	16	To *Caſh* for his Bill on me Favour *John Devereux*, -	1	50	00	00
Oct.	14	To *Meſſ. Swift and Co.* for his Bill,	3	100	00	00
Nov.	8	To *Sundries*, for his Bill on me Favour *Thomas Williams*, -		85	00	00
Dec.	30	To *Sundries*, ſent do. an Account current,		2	01	04
				237	01	04

			Fo.	l.	s.	d.
1764.		*Contra*, Cr.				
Oct.	10	By *Paul Leech*, his Acc. loſt by his Death,	7	94	00	00
		Contra, Cr.				
Sept.	24	By do. his Account *Burgundy* Wine, for the neat Proceed,	5	366	04	05
		By *Balance*, due to me,	10	188	15	07
				555	00	00

Contra, Cr.

			Bar. C.	S.	R.	D.	R.			
Oct.	17	By *Sundries* ſold *Bry. Connor*,	9 1/2			4		38	05	00
Nov.	13	By *Edward Hall*, his Acc.	9 1/2		2		8	22	15	00
Dec.	1	By *Sundries*, ſold 1 Hhd. *Barbadoes*, Wt. Nt.	10 1/2					16	16	03
		By *Balance*, for the Coſt,	200		14	14	10	349	00	00
			229 1/2		16	18		426	16	00

Contra, Cr.

Sept.	13	By *Sundries*, diſcounted to do. what he ow'd for *Leech's Burgundy*,		96	00	00

Contra, Cr.

Oct.	20	By *Caſh*, for his Bill received this Day,	1	123	00	00
Nov.	28	By *Meſſ. Swift and Co.* for *Comerford's*,	3	100	00	00
		By *Balance*, due to me,	10	14	01	04
				237	01	04

				Fo.	l.	s.	d.
1764		*James Perry of Barbadoes, his Account, Rum, Dr.*					
			Gs.				
Oct.	5	To *Cash*, paid Duty, Freight, &c.	2200	1	220	00	00
		To *Balance* for the Sales of -	218	10	43	12	00
			2418		263	12	00
		Patt. Archer of Nants, his Acc. Dr.					
Nov.	3	To *Lau. Lawson*, my Account, for the Cost		4	110	05	00
		To *Balance*, due to him, -		10	26	06	63
					136	11	63
		Edward Hall of Cadiz, his Account, Fruit, Dr.					
			Sev. Chts.	Or. Lem do			
Nov	8	To *Cash*, paid Duty, Freight,	70	30	1	36	00	00
		To *Sundries*, for the closing this Ac.				107	16	00
			70	30		143	16	00
		Edward Hall of Cadiz, his Acc. Dr.						
Nov.	10	To do. his Account, received in Barter,			8	21	00	00
	13	To *Sugar* bought for Account do. 26 Barrels of Beef, -			7	22	15	00
	23	To *Sundries* for Wares bought for his Acc.				71	06	1[illegible]
Dec.	18	To *General Account*, owing Persons for			9	2	16	00
		To *Balance* due to him, -			10	133	06	11
						251	04	1[illegible]
		Bart. Brown, Dr.						
Dec.	1	To *Sundries* for the Remainder Wares, pay in 3 Months, -				63	02	00

				Fo.	l.	s.	d.
1764.		*Contra,*	*Cr.*				
			Gs.				
Oct.	26	By *Sundries* sold *Patt. Clancy,*	110		22	00	00
Dec.	1	By *Sundries* sold *Barth. Brown,*	108		21	12	00
		By *Balance,* for the Charges on	2200	10	220	00	00
			2418		263	12	00
		Contra,	*Cr.*				
Dec.	9	By *Sundries* for the Balance of Accounts between *Mic. Archer* and me,			136	11	$6\frac{3}{4}$
		Contra,	*Cr.*				
			Sev. Or. do. L. Chts. do.				
Nov.	10	By do. his Acc. barter'd with *Ch. Curry,*	10 5	7	21	00	00
	16	By *Sundries* sold *Rich. Brady,*	5 2		9	16	00
Dec.	1	By *Sundries* sold *Barth. Brown,*	3 1		5	14	00
	4	By *General Account owing Persons,*	52 22	9	107	06	00
			70 30		143	16	00
		Contra,	*Cr.*				
Dec.	7	By do. his Acc. Fruit, for the neat Proceed,		8	101	04	1f.
	12	By *Cash,* for the Principal and Præm. received		1	150	00	00
					251	04	1f.
		Contra,	*Cr.*				
		By *Balance,* due to me,		10	63	02	00

			Fo.	l.	s.	d.
1764.		*General Acc. of owing Perſons,* Dr.				
Dec.	24	To *Edward Hall*, his Account, Fruit ſold *A. B.* 15 Cheſts Oranges and 7 Lemons,	8	31	18	00
		C. D. 16 Cheſts Oranges, and 8 do. Lemons, at 29*l. per* Cheſt, -		34	16	00
		E. F. 12 do. and 5 do. Lemons, at 29*s. per* do.		24	13	00
		G. H. 9 do. Oranges, and 2 do. Lemons, at 29*s. per* Cheſt, -		15	19	00
				107	06	00
		Charges, Dr.				
Dec.	17	To *Caſh*, paid *John Johnſton* what was due for Cellarage, -	1	2	00	00
	31	To *Caſh*, paid thoſe 6 Months, as *per* Book of Charges, -	1	120	00	00
				122	00	00
		Profit and Loſs, Dr.				
Dec.	9	To *Lau. Lawſon*, my Account for the Agio of	4	1	09	02
		To *Ship Bonadventure*, loſt by that Account,	3	50	00	00
		To *Patt. Archer*, my Account, loſt by the Exchange, -	4	00	05	2*h*
				120	00	00
		To *Charges*, loſt by that Account, -	9	204	12	04
		To *Stock* gain'd theſe 6 Months paſt,	1			
				376	06	8*h*

1764.		Contra, Cr.	Fo.	l.	s.	d.
Dec.	14	By *Caſh*, received from *A. B.* what he ow'd for do. Fruit, -	1	31	18	00
	18	By do. From *C. D.* -		34	16	00
		By *Sundries* received from *E. F.* what he ow'd,		24	13	00
		By do. From *G. H.* -		15	19	00
				107	06	00

		Contra, Cr.				
Dec.	7	By *Edward Hall*, his Account Fruit, for the Cellarage, -	8	2	00	00
		By *Profit and Loſs*, loſt by this Account,	9	120	00	00
				122	00	00

		Contra, Cr.				
Nov.	24	By *Charles Curry*, for the Diſcount, at 6 *per Cent. per Ann.* -	5	00	19	06
Dec.	30	By *Lau. Lawſon*, his Account, for the Agio of my Advance, -	6	2	12	00
		By *Dan. Mc. Namara*, his Acc. for the Agio,	7	00	17	10
		By *Claret*, gained by that Account,	1	82	00	00
		By *Hops*, gained by that Account,	2	31	11	1*b*
		By *Voyage to Nants*, gain'd by that Account,	2	49	00	00
		By *Bills and Notes*, gain'd by that Account,	2	4	04	10
		By *Bonds*, gained by that Account,	2	15	00	00
		By *Bottomry*, gained by that Account,	3	22	06	08
		By *Ship Providence*, gained by that Account,	3	45	00	00
		By *Meſſ. Loftus and Co.* my Account, gained that Acc. -	3	4	04	04
		By *Edw. Hall*, my Acc. gained by that Acc.	3	2	03	09
		By *Lau. Lawſon*, my Acc. gain'd by Exch.	4	2	00	23
		By *Voyage to London*, gained by that Account,	6	51	17	64
		By *Commiſſion*, gained by that Account,	6	62	08	11*f*
				376	06	8*b*

		Fo.	l.	s.	d.
1764.	*Balance,* Dr.				
	To *Caſh*, remaining in Cheſt,	1	875	12	0f.
	To *Claret*, remaining unſold, 4 ½ Tun,	1	135	00	00
	To *Wares from Legborn*, for the Amount, Dr. Side, 50 Cheſts, *Florence* Wine and 50 do. Oil,	1	205	00	00
	To *Bills and Notes* remaining *John Clarke's*,	2	29	14	07
	To *Charles Curry's*, payable 1ſt *February*,	5	49	10	00
	To *Bonds* remaining on Hands, *Frank Farrell's*,	2	500	00	00
	To *Ship Bonadventure*, for it's preſent Value,	3	300	00	00
	To *Ship Providence*, for it's preſent Value,	3	275	00	00
	To *Meſſ. Swift and Co.* due to me,	3	339	10	00
	To *Lau. Lawſon*, his Account, due to me,	6	224	19	2f.
	To *Paul Leech*, his Account, due to me,	7	188	15	07
	To *Sugar* for the Amount Dr. Side, 200 Bags, 14C. Single, 14 do. Double,	7	349	00	00
	To *Dan. Mc. Namara*, his Account, due to me,	7	14	01	04
	To *James Perry*, his Account, Rum for the Charges,	8	220	00	00
	To *Bart. Brown*, his Account, due to me,	8	63	02	00
			3769	04	8b

1764.	Contra, Cr.	Fo.	l.	s.	d.
	By *Wares from Leghorn*, for the Sales 24 Chests, *Florence* Wine and 17 do. Oil,	1	110	09	00
	By *Messf. Loftus and Co.* their Acc. due to them,	4	28	15	05
	By *Sugar* for the Sales 29 ½ *Barbadoes*, 2 Single refine, 4 do. Double, -	7	77	16	00
	By *Perry*, his Acc. Rum for the Sales,	8	43	12	03
	By *Patt. Archer*, his Account, due to him,	8	26	06	6¼
	By *Edward Hall*, his Acc. due to him,	8	133	06	11¾
	By *Stock*, for my neat Stock, -	1	3348	18	9¼
			3769	04	8½

End of the LEDGER, No. II.

BRITISH MUSEUM
30 61
AUG

No. III.

WASTE BOOK

OF COMPANY

ACCOUNTS.

DUBLIN, January the 1st, 1765.

AN Inventory of the Debts and Effects active and paſſive, taken this Day, *per A. C. viz.*	*l.*	*s.*	*d.*
I have in *R. M.* as *per* Balance *Ledger*, No. 2.	875	12	00*f*
More received from my Father this Day, -	2000	00	00
4 Tun 2 Hogſheads of Claret worth, -	135	00	00
50 Cheſts *Florence* Wine, 50 do. Oil on the Dr. Side, *Wares from Leghorn*, - -	205	00	00
10 Tun *Barbadoes Sugar*, 14 C. Double refine Sugar, Dr Side, *Sugar*, - -	349	00	00
Charles Curry's Note of 50*l.* payable 1ſt *February*,	49	10	00
John Clarke's do. of 30*l.* payable 10th Inſtant,	29	14	7
Frank Farrel's Bond for Principal and Intereſt,	500	00	00
Three Fourths of Ship *Bonadventure* worth, -	300	00	00
½ Ship *Providence*, worth, - -	275	00	00
I have due to me from Meſſ. *Swift* and Co. -	339	10	00
Lau. Lawſon, is indebted to me by his Account,	224	19	02*f*
Paul Leech of *Rouen*, owes me by his Account,	188	15	07
Daniel Mc. Namara of *Cork* owes me, by his Acct.	14	01	04
2200 Gallons on the Dr Side of *James Perry*, His Account Rum, - -	220	00	00
Barth. Brown, owes me, by his Account, -	63	02	00
	5769	4c	8½

	l.	*s.*	*d.*
I owe as follows.			
To Meſſ. *Loftus* and Co. *Paris* by their Account,	28	15	5
To *Patt. Archer* of *Nants*, by his Account, -	26	6	6¾
To *Edward Hall* of *Cadiz* by his Account, -	133	6	11¾
To Account of Wares from *Leghorn*, the Sales, 24 Cheſts *Florence* Wine, 17 do. Oil, Amount Cr. Side, - - -	110	9	00
218 Galls. the Amt. Cr. Side, *James Perry*, his Account, Rum, - - -	43	12	00
29 C. ½ *Barbadoes* Sugar, 2 C. Sing. Refine and 4 C. double Refine Amt. Cr. Side, *Sugar*, -	77	16	00
	420	5	11½
——*January* 2d.——			
Having agreed with *Barth. Brown* to trade together, 1-3rd for his Account, and 2-3rds for mine, the Affairs to be under his Care and Management, he has bought for Our Account, a Cargoe of Oranges, Lemons, and Olives, juſt arrived from *Cadiz*, he paying the Whole Coſt, &c. which *per* his Account, is 114*l.* of which 2-3rds are mine. -	76	00	00
——4th.——			
In purſuance to an Agreement between Meſſ. *Loftus* and Co. *Paris*, to carry on an Account of Exch. in Co. with equal Gain and Loſs, I remitted to Do. Co. *William Clancy*'s Bill of 2500 Livres *Tournois*, on *Peter Lamote* of do. Place, paying at 3 Days Sight, to their Order, Value paid do. *Clancy* at 12*d. per* Livre is, - -	125	00	00
——5th.——			
Deliver'd to *Barth. Brown* to ſell for our Account, 1-3rd for his Account, and 2-3rds for mine, the Remainder of Wares from *Leghorn*.			
26 Cheſts *Florence* Wine at 38*s. per* Do. £. 49 8			
33 Do. Oil at 48*s. per* Do. - - 79 4			
	128	12	00
——7th.——			
Thomas Luttrell and I entering into Partnerſhip, our Concerns to be equal and the Affairs to be managed by me, we put in as follows.			
I take to the Account of Do. and me the Remainder of my Claret, 4 Tun 2 Hhds. at 32*l. per* Tun, - - - £. 144			
Do. *Luttrell* put in as much at the ſame Rate, 144			
	144	00	00

	l.	*s.*	*d.*
——*January* 10th.——			
Barth. Brown having bought 65 Tubs of Butter, and ſhip'd in the *William* and *Mary*, *Thomas Tobin* Maſter for *Rouen*, the whole Coſt and Charges amounting as *per* Invoice to, - £. 105			
I have paid him my 2-3rds as follows, *viz.*			
Paſs'd him *John Clarke*'s Note due this Day, - - 30			
Ready Money, - - 10 0 8			
The Remainder he owes me in Acct. 29 19 4			
	70	00	00
——11th.——			
Anthony Arthur, *Benjamin Butler*, *Conſtantine Cooper*, and I having agreed to make a ſtanding Co. with a fix'd Stock of 10,000*l.* under the Care and Management of Do. *Arthur*, I have paid him 1-4th in ready Money, - -	2500	00	00
——12th.——			
Thomas Luttrell and I put into Comp. as follows.			
I have put in the Remainder of my Sugar, *viz.*			
17 Hhds. *Barbadoes* Wt. Nt. 170C. 2 q. at 24*l. per* Tun, - - 204 12			
12 C. Single refine Loaf Sugar, at 3*l.* 12*s.* *per* C. - - - 43 4			
10 C. Double refine Loaf Sugar, at 5*l.* 5*s. per* C. - - 52 10			
Do. *Luttrell* put in 5 Punchs. Double Ref. Loaf Sugar, Wt. Nt. 40C. at 5*l.* 5*s. per* C. - - 210 00			
£. 510 6			
Of which each Partner's half is, 255 3			
Do. *Luttrell* makes up his Share in Ready Money, - - 45 3	510	06	00
——14th.——			
Thomas Luttrell deliver'd me to Sell for His Account and mine, each ½ 12 Bags Hops, Wt. Nt. 42 C. at 5*l. per* C. which amounts to 210*l.*			
Of which my ½ is, - -	105	00	00
——17th.——			
Sold *Brian Connor* for Ready Money, 1 Tun of Claret belonging to *Thomas Luttrell* and me, -	40	00	00
——19th.——			
Accepted to make good to Meſſrs. *Swift* and Co. in Account of the Draft of *Barth. Brown* in their Favour for my 2-3rds of 240*l.* the Coſt and Charges of 200 Pieces Linen bought and ſhip'd by Do. *Brown* for *London* for his Account and mine, - -	160	00	00

	l.	s.	d.
January 23d.			
Ship'd in the *Ann* and *Mary*, *Nicholas Denn* Maſter, to the Addreſs of *James White* of *Rochel*, to ſell for Account of *Thomas Luttrell* and me each ½ 10 Hhds Tallow, Wt. Nt. 5 Tun bought from *William Ford* for Ready Money at 28*l.* *per* Tun, £. 140			
Paid Duty and other Charges, 8			
My Commiſſion at 2 ½ *per Cent.* 148*l.* 3 14			
151 14			
Thomas Luttrell's ½ is, £. 75 17			
My ½ is, 75 17			
26th.	151	14	00
Sold *Richard Brady* at 3 Months for Account Co. II. *viz.*			
1 Hhd *Barbadoes* Sugar, Wt. Nt. 9C. 3-qrs. at 28*s.* *per* C. 13 13			
1 Punch Double refine Loaf Sugar, Wt. Nt. 8 C. at 6*l.* *per* C. 48 00			
4 C. Sing. Refine Loaf Sugar, at 4*l.* *per* C. 16 00			
	77	13	00
29th.			
Receiv'd from *Auguſtine Clarke* in Ready Money, 200*l.* in Payment of *John Moreaux* of *Paris*'s Bill of the 6th Current, at Uſance remitted to me by Meſſ. *Loftus* and Co. of Do. place for Our Account of Exchange, in Co. Value 3840 Livres *Tournois*, at 12*d.* ½ *per* Livre.	200		
30th.			
Receiv'd from ſeveral this Month, as *per* Caſh Book,	285	03	00
Paid ſeveral this Month, as *per* Caſh Book,	2783	00	03
February 1ſt.			
Barth. Brown has furniſhed me an Account Sales of Our Account Oranges, Lemons, and Olives, the Nt. Proceed amounting to 126*l.* of which he has paid me my 2-3rds in ready Money.	84	00	00
3d.			
Taken to the Account Co. II. the Remainder of *James Perry*'s Rum, 18 Puncheons, Quantity 1982 Gallons, at 3*s.* 6*d.* *per* Gallon, £. 346 17			
Thomas Luttrell's ½ is, 173 8 6			
My ½ is, 173 8 6	346	17	00

				l.	*s.*	*d.*
Ditto.						
Clos'd *James Perry*'s Account, Rum, and ſent him an Account Sales, *viz.*						
The total Sales being, - -		£. 390	9			
The Charges already poſted is, -		220	0			
The cloſing of the Account is, -		170	9			
My Commiſſion at 2½ *per Cent.* on the total Sales, - -	9	15	2			
After Charges not till now poſted,	2	13	10			
	12	9				
The Nt. Proceed is, -	158					
In Return of the Nt. Proceed, I have ſhip'd in the Fortune of *Briſtol*, *Adam Barry* Maſter, for *Barbadoes*, to the Addreſs and Riſk, do. *Perry*, 170 Barrels Beef juſt bought and paid for them and Charges in Ready Money, -	£. 154	3	0			
My Commiſſion at 2½ *per Cent.* is, -	3	17	0	158	00	00
Feb. 5th.						
Ship'd in the *Ann* and *Mary*, *Ambroſe Sutton*, Maſter, for *Nants*, to the Addreſs of *Patt. Archer* to ſell for Account Co. II. the following Wares, *viz.*						
100 Tubs of Butter put in by *Tho. Luttrell*, £.	130					
2000*l.* tann'd upper Leather, at 6*d. per* Pound, juſt bought from *Charles Curry* for his Note of, - - -	50					
Paid Duty, &c. at Shipping,	5					
Of which my ½ is, - - -				92	10	00
6th.						
Sold *Daniel Donovan* for Account Co. II. 2 Bags Hops, Wt. Nt. 7 C. at 6*l. per* C. for which he has given me a bill on *Thomas Luttrell*, who has accepted it to make good in Account, - -				42	00	00
9th.						
Barth. Brown has furniſh'd me an Account Sales of our *Florence* Wine and Oil, the Nt. Proceed amounting to 141*l.* for 2-3rd of which he has credited me in Account, - - - -				94	00	00
11th.						
Ship'd in the *Hopewell* Galley, *Val. Talbot* Maſter, for *Cadiz*, to the Conſignation of *E. Hall*, of do. Place to ſell for Account of Co. II. *viz.*						
210 C. Hides bt. for ready Money,	182	4	6			
Paid duty, freight, and other Charges,	17	15	6			
My Commiſſion, on 200*l.* at 2½ *per Cent.*	5	00	0			
	205	00	0			
Thomas Luttrell pays ½ in R. Money,	102	10	0			
My ½ is, - - -	102	10	0	205	00	00

	l.	s.	d.
February 14th.			
Receiv'd *per* the *Mermaid*, *Richard Rich*, Maſter, from *London*, 2 Cheſts green Tea, and 3 Cheſts Bohea, each Nt. 200 lb. conſigned to me by *Lau. Lawſon* of Do. Place, to ſell for Account Do. *Lawſon*, *Pat. Archer*, and me, each 1-3rd, in Purſuance to an Agreement between us to trade in Partnerſhip, each to be equally concern'd, and to account for the reſt as Occaſion ſhall require, the Coſt, &c. as *per* Invoice, amounting to 252*l. Engliſh*, at 10 *per Cent.* is 277*l.* 4*s.* of which my 1-3rd is 84*l. Eng.* which Do. Exchange make, - - -	92	08	00
15th.			
Paid Duty Freight, &c. on Do. Tea, -	60	00	00
18th.			
Sold *Math. Morgan*, for Account Co. II. *viz.*			
2 Tun Claret, at 40*l. per* Do. - £. 80			
3 Bags Hops, Wt. Nt. 10 C½ at 6*l. per* C. 63			
1 Hhd *Barbadoes* Sugar, Wt. Nt. 10C. 1q. at 28*s. per* C. - - - } 14 7			
1 Punch. Double refine Loaf Do. Wt. Nt. 8 C. at 6*l. per* C. - - } 48			
205 7			
Receiv'd in Payment Do. *Morgan*'s Bill on *Thomas Luttrell* for his ½, which he has accepted, - - - - £. 102 13 6			
The other ½ in ready Money, - 102 13 6	205	07	00
21ſt.			
Bought from *Adam Barry*, for Account Co. II. *viz.*			
200 Barrels of Beef at 17*s.* 6*d. per* Do. £. 175			
In Payment I have given him in R. Mo. 73 8 8			
My bill on *Daniel M'Namara*, of *Cork*, 14 1 4			
My bill on *Thomas Luttrell* for his ½, 87 10 0			
Ship'd the Beef in the *Rover*, *Matthew Matthews* Maſter, for *Rouen*, To the Addreſs of *Paul Leech*, to ſell for Account Do. Co. - -			
The firſt Coſt of the Beef is, £. 175			
Paid Duty and other Charges, 12			
My Commiſſion at 2½ *per Cent.* on 187*l.* 4 13 6	191	13	06
Do. *Luttrell*'s ½ is, - 95*l.* 16*s.* 9*d.*			
My ½ is, - - 95*l.* 16*s.* 9*d.*			

	l.	s.	d.
February 25th.			
Remitted to Messrs. *Loftus* and Co. for Our Account, Exchange in Co. a Bill of 2000 Livres *Tournois*, the Draft of *William Ford*, on *Peter Lamote*, of Do. Place favour Do. Co. Value paid Do. *Ward*, at 12*d.* *f per* Livre, - -			
1 Chest Green Tea, belonging to Co. IV. Wt. Nt. 200*lb.* at 7*s.* *per* lb. £. 70			
The Remainder in ready Money, 32 1 8			
	102	01	08
27th.			
Sold *Andrew Anderson*, for Account Co. II. *viz.*			
2 Tun Claret, at 41*l.* *per* Do. £. 82 0			
4 Bags Hops Wt. Nt. 14 C. at 6*l.* *per* C. 84 0			
2 Puncheons Rum, Quantity 222 Gallons, at 4*s.* *per* Gallon, - 44 8			
1 Puncheon Single refine Loaf Sugar, Wt. Nt. 8C. at 4*l.* 4*s.* *per* C. 33 12			
2 Hhds. *Barbadoes* Sugar, Wt. Nt. 20 C. at 28*s.* *per* C. - 28 0			
£. 272 0			
In Payment he has given me 170 Score Linen Cloth, at 32 *per* Score, which I have shipp'd in the *Mermaid*, *Richard Rich* Master for *London*, to the Address, of *Law. Lawson* for Account Co. IV. *Viz.*			
The first Cost of the Linen Cloth is, 272 0 0			
Paid Charges until on Board, 4 8 9½			
My Commission, at 2½ *per Cent* on, 276*l.* 8*s.* 9*d.*½ 6 18 2½			
Do. *Lawson*'s 1-3rd is, £. 94 9			
Patt. Archer's 1-3rd is, 94 9			
My 1-3rd is, - - 94 9			
	283	07	00
28th.			
Barth Brown, has furnished me an Account Sales of Butter, shipped by him 10th Ultimo for *Rouen*, the Nt. proceed amounting to 2280 Livres, for which he Charges our Factor there, at 12 *per* 114*l.* of which my 2-3rds is, - -	76	00	00
ditto.			
Received from several this Month, as *per* Cash-book, - - -	186	13	06
Ditto.			
Paid to Several this Month, as *per* Cash-book,	441	05	11½

	l.	s.	d.
March 2d.			
Accepted the Draft of *Lawrence Lawſon, London*, on me for 155*l.* 2*s.* Favour *Swift* and Co. to be made good to them in Account, Value in *London*, *viz.* 137*l.* 10*s.* *Engliſh*, paid by Do. *Lawſon*, for My Account to the Order of Meſſ. *Loftus* and Co. *Paris*, for our Account, Exchange in Co. at 33*d.* *Engliſh*, *per* Δ is 1000 W here at 10 *per Cent*, makes, - - £. 151 5			
£. 3-10 *Engliſh* for the Præmium, *&c.* of inſuring 205*l.* on Hides ſhipped by me, the 11th *Ult. per* the *Hopewell* Galley, *Val. Talbot*, Maſter for *Cadiz*, for Account Co. II. which at Do. Exchange is, - - - £ 3 17	155	02	00
4th.			
Drawn on Meſſ. *Loftus*, and Co. for our Account, of Exchange in Co. a Bill of 3552 Livres *Tournois*, at Uſance to Order of *William Ford*, received at 12*d.*½ *per* Livre is, - - -	185	00	00
5th.			
Received from *Barth. Brown*, an Account Sales of our 200 Pieces Linen Cloth, ſhipp'd by him the 19th *January* laſt for *London*, and an Invoice of Spice, received by him in Return, Nt. proceed Do. Cloth, the Amount of each being 270*l.* *Iriſh* of which my 2-3rds, is, - - -	180	00	00
7th.			
Received from *James White* of *Rochel*, an Account Sales of 10 Hds. Tallow ſhipp'd by me the 23rd *January*, laſt for *London*, for Account Co. II. and in return of the Nt. proceed, a Bill of 170*l.* *Engliſh*, on *William Clancy*, who paid me on Sight, *Thomas Luttrell*'s ½ which I paid him is, 85*l.* My ½ is, - - - -	85	00	00
10th.			
Bought from *William Ford* for my Account, 6 Hhds. Tallow, Wt. Nt. 3 Tun at 28*l. per*, £. 84			
Paid him in ready Money, - - 14 0			
1 Cheſt Bohea Tea, Wt. Nt. 200*lb.* at 7*s. per lb.* belonging to Co. IV. £. 70 0	84	00	00
12th.			
Received from *Barth. Brown*, in ready Money what he ow'd for my Share of the Nt. Proceed, or ſuch of our Wares as he has already furniſh'd me an Account Sales of, - -	170	00	00

	l.	s.	d.
March 15th.			
Received from *Edward Hall* of *Cadiz*, an Invoice of Wares, ſhipp'd by him in the St. *Jago*, of Do. place *Dugo Perez* Maſter for *London*, according to my Orders for Co. II.			
The Coſt amounting to 1000 Dollars, which at 4*s. per* make, £. 200			
Thomas Luttrell's ½ is, £. 100			
My Half is, 100			
	200	00	00
18th.			
Sold *Barth. Brown*, at 3 Months for Account, Co. II. *viz.*			
2 Hhds. Claret at 11*l. per*, £. 22			
1 Bag of Hops, Wt. Nt. 3 C. ½ at 6*l. per* C. 21			
1 Puncheon of Rum, Quantity 110 Gallons, at 4*s. per*, 22			
	65	00	00
20th.			
Received from *Patt. Archer* of *Nants*, an Account Sales of 100 Tubs of Butter, and 2000 *lb.* tanned upper Leather, ſhip'd by me the 5th Ult. to Do. place for Account Co. II.			
The Nt. proceed amounting to 4000 Livres, at 12*d. per* Livre, £. 200			
Thomas Luttrell's ½ is, £. 100			
My ½ is, 100			
	200	00	00
23d.			
Remitted to Meſſ. *Loftus* and Co. for our Account, of Exchange in Co. a Bill of 4000 Livres *Tournois*, drawn by Meſſ. *Swift* and Co. on Do. *Loftus*, in my Favour Value in Account with Do. *Swift*, at 12*d. ſ per* Livre is,	204	03	04
26th.			
Received from *Frank Farrel* in full for Principal, and ½ Years Intereſt due to me by his Bond, which I delivered up to him,	515	00	00
28th.			
Receiv'd Advice from *Patt. Archer* of *Nants*, that he has ſhip'd in the *Anne* and *Mary*, *Nicholas Denn* Maſter for *London*, to the Addreſs of *Lau. Lawſon*, to ſell for Account Co. IV. 20 Pipes of Brandy the Amount as *per* Invoice, being 5760 Livres, my 1-3rd thereof is 1920 Livres *Tournois*, which at 12*d. ſ per* Livre is,	98	00	00

				l.	s.	d.
	March 30th.					
Ship'd in the *Bonadventure*, *Joseph Miller* Master, for *Nants*, to the Addreſs of *Patt. Archer*, for Account Co. IV. *viz.*						
8 Hhds. Tallow, Wt. Nt. 4 Tuns, at 27*l.* 10*s. per*, bought from *William Ford* for ready Money, -			£. 110			
6 Hhds. of Do. Wt. Nt. 3 Tun, bought the 10th current for my Account,			84			
Paid Duty and other Charges at Shiping,			12			
My Commiſſion at 2½ *per Cent* on 206*l.* is,			5 3			
Each Partners 1-3rd, is,		£. 70 7 8		211	03	00
	ditto.					
Receiv'd from ſeveral this Month, as *per* Caſh-Book, - - -				955	00	00
	ditto.					
Paid to ſeveral this Month, as *per* Caſh-Book,				136	00	00
	April 1ſt.					
Sold to *John Johnſton*, for Account Co. IV. *viz.*						
1 Cheſt of Green Tea, Wt. Nt. 200*lb.* at 7*s. per lb.* - -			70 00			
1 Cheſt Do. Tea, Wt. Nt. 200*lb.* at 7*s.* 3*d. per lb.* - -			72 10			
Receiv'd in Payment, his 3 Notes, *viz.*						
1 Payable the 1ſt *May* for, -		£. 50				
2 Payable the 1ſt *June* for, -		50				
3 Payable the 1ſt *July* for, -		42 10				
				142	10	00
	4th.					
Receiv'd *per* the *Catherine* of *Dublin*, *William Butler* Maſter from *Nants*, the following Wares, conſigned to me by *Patt. Archer*, for Account Co. II. in Return Nt. proceed Butter and Leather, of which I receiv'd an Account Sales of the 20th Ult. *viz.*						
20 Bales of Paper, Quantity as *per* Invoice,						
10 Tun of *Anjou* White-wine,						
The Coſt, &c. as *per* Invoice is, 4000 Livres, the Exchange at the Rate already charged make, -			£. 200			
Thomas Luttrell's ½ is, -		100				
My Half is, -		100				
				200	00	00
	7th.					
Paid Freight, &c. on Do. Wares, -				200	00	00

			l.	s.	d.
April 7th.					
Receiv'd *per* the *Rover*, *Matt. Mathews* Master, from *Rouen* an Account Sales of 200 Barrels Beef, consigned by me to *Paul Leech*, of Do. 21 *February*, to sell for Account Co. H. the Nt. Proceed amounting 4400 Livres *Tournois*, of which my ½ is, 2200 Livres *Tournois*, at 12*d. per* Livre,	£.	110			
And in Return 20 Hhds. *Burgundy* Wine, for Account Do. Co. the Cost, &c. there amounting as *per* Invoice to 5000 Livres *Tournois*, which at Do. Exchange is,		125			
Thomas Luttrell's ½ of Overplus is, -		15			
ditto.					
Paid Duty, Freight and other Charges, -			85	00	
10th.					
Receiv'd from *Barth. Brown*, an Account Sales of our Spice, receiv'd 5th Ult. from *London*, the Nt. Proceed amounting to 300*l.* of which my 2-3rds, is, - - -	£.	200			
Receiv'd in Part, - £. 100					
Remainder on Demand, - 100					
			200	00	00
13th.					
Sold *Christopher King* for Account Co. IV. *viz.* 1 Chest of Bohea Tea, Wt. Nt. 200*lb.* at 7*s.* 6*d. per lb.* - -	£.	75			
Receiv'd in payment, an accepted Bill on Messr. *Dillon*, payable 1st *May* for,		70			
The Remainder in ready Money,		5			
			75	00	00
16th.					
Closed the Account Tea Co. IV. and sent each Partner an Account Sales, - *viz.*					
The total Sales being, - £.	357	10 0			
The Charges already posted are, -	60	0 0			
My Common at 2½ *per Cent.* on 357*l.* 10*s.* the total Sales, -	8	18 9			
After Charges not till now-posted,	0	11 3			
The Nt. Proceed is, -	288	0 0			
Law. Lawson's 1-3rd, Nt. Proceed is,	96				
Patt. Archer's 1-3rd, Nt. Proceed is,	96				
My share Nt. Gain is, -	3	12			
			205	02	00

	l.	*s.*	*d.*
April 17th.			
Drawn on *Barth. Brown* at Sight, favour Meſſ. *Swift* and Co. for what remain'd due of the Nt. Proceed of our Spice with do. *Swift*, -	100	00	00
19th.			
Receiv'd from *Lau. Lawſon* of *London* an Acct. of Sales of 170 Score Linen Cloth ſhip'd by me the 27th *Feb.* for Acct. Co. IV. amount. to 291*l. Eng.* of which my 1-3rd is 97*l. Eng.* which at 10 5-8ths *per Cent. Exch.* make *Iriſh*, - 107*l.* 6*s.* 1*d.*½,			
Alſo an Acct. Sales 20 Pipes Brandy ſhip'd by *Pat. Archer* of *Nants* for Acct. do. Co. as *per* Advice receiv'd 28th *Ult.* the Nt. Proceed amount. to 303*l. Eng.* of which my 1-3rd is 101*l. Eng.* at do. Ex. is, -	111	14	7½
	219	00	09
22d.			
Receiv'd *per* the *Hopewell* Galley, *Val. Talbot*, Maſter, from *Ed. Hall* of *Cadiz*, an Acct. Sales of 210 lb. Wt. Hides ſhip'd 11th *Feb.* in do. ſhip to do. *Hall*, for Account Co. II. the Nt. Proceed amounting to 1150 Pieces 8-8ths at 4*s. per* is, - £. 230			
Thomas Luttrell's ½ is, - £. 115			
My ½ is, - - 115			
Alſo in Return, 40 Pipes *Benacarloe* red Wine clear on board, at 23½ Pieces *per* Pipe, equal to 940 Pieces 8-ths, which at do. Exchange is, £. 188			
Thomas Luttrell's ½ is, - £. 94			
My ½ is, - - 94			
Ditto.			
Paid Duty, Freight, &c. on the *Benacarloe* Wine, - - -	300	00	00
April 24th.			
Barth. Brown has furniſh'd me an Account Tea he receiv'd from *Mich. Clancy* of *London* 1-3rd for Account Do. *Brown*, and 2-3rds for mine, the Coſt, &c. in *London* amounting to 270*l. Engliſh*, of which my 2-3rds is 180*l. Engliſh*, which at 10½ *per Cent.* make *Iriſh*, 198*l.* 18*s.* In Return thereof, I have at do. *Brown*'s Requeſt drawn on *Lau. Lawſon* favour *Mich. Clancy*, a Bill of 270*l. Engliſh*, to be carried by do. *Lawſon* to my Account, Value in Account with do. *Brown*, at do. Exchange, -	298	07	00

	l.	s.	d.
——April 27th.——			
Sold *Mich. Donahoe* for Account Co. II. *viz.*			
2 Hhds *Burgundy* Wine at 24*l. per* Hhd. £. 48			
2 Tun Claret at 46*l. per* Hhd. - 92			
£. 140			
Receiv'd in Payment an accepted Bill on Meſſ. *Dillon* payable 1ſt *May* for, - £. 80			
The Remainder in ready Money, - 60	140	00	00
——30th.——			
Accepted the two following Bills of *Edward Hall, Cadiz*, in Favour *Thomas Hall Dublin*, *viz.*			
The Balance *Thomas Luttrell's* and my Acct. current with him, 790 Pieces 8-8ths, at 4*s. per* do. £. 158 0 0			
The other Balance of do. *Hall*, his Account, - - 133 6 11 3*f*			
£. 291 6 11 3*f*			
In Payment hereof, I have given do. *Hall* of *Dublin*, *John Johnſton's* 3 Notes, allowing him Diſcount at 6*l. per Cent. per Annum.*			
1. Of 50*l.* payable 1ſt *May* for £. 50 00 0			
2. Of 50*l.* payable 1ſt *June* for - 49 14 9			
3. Of 42*l.* 10*s.* payable 1ſt *July* for 42 01 2½			
Alſo my Bill on do. *Luttrell* for the Remainder, - - - 149 11 0*f*	291	06	11¾
——Ditto.——			
Receiv'd from ſeveral this Month as *per* Caſh Book, - - -	165	00	00
Paid to ſeveral this Month as *per* Caſh Book,	585	11	03
——*May* 1ſt.——			
Receiv'd from Meſſ. *Dillon* the Contents of the following Bills, *viz.*			
1. Receiv'd the 13th *Ult.* from *Chriſt. King* for the Tea belong. to Co. IV. £. 70			
2. From *Mich. Donahoe* the 27th *Ult.* for Claret and *Bur.* Wine belonging to Co. II. - - 80	150	00	00
——3d.——			
Receiv'd from *Rich. Brady* what he ow'd for Sugar belonging to Co. II. ſold him 26th *January* for	77	13	00

			l.	*s.* *d.*
May 6th.				
Receiv'd from *Patt. Archer* of *Nants*, an Account Sales 14 Hhds Tallow ſhip'd the 30th *March* for Co. IV. each 1-3rd the Nt. Proceed, amounting to 4500 Livres *Tournois*, of which my 1-3rd is 1500 Livres, which at 12*d.* ½ *per* do. make, -			78	02 06
Ditto.				
Receiv'd *per* the *Bonadventure Joſ. Miller* Maſter, from *Pat. Archer* of *Nants*, 30 Pieces narrow Modes, Quantity 2580 Aunes to ſell for Account Co. IV. Coſt, &c. being 4200 Livres *Tournois*, of which my 2-3rds 1400 Livres at 12 ½ *per* do.			72	18 04
7th.				
Paid Duty, &c. do. Modes, - -			12	00 00
10th.				
Receiv'd from *Lau. Lawſon* of *London*, the following Invoices of Wares ſhip'd in the St. *George*, *London*, Captain *Evans* Maſter, for *Nants*, to the Addreſs of *Patt. Archer*, - - -				
20 Tun Lead for Account Co. II. the Coſt, &c. being, - -	£.	180		
Eng. of which my ½ is 90*l.* at 10½ *per Cent.* is, - -		99 9		
Tho. Luttrell's ½ is the ſame -		99 9		
Another of 40 Pieces Serge for Account Co. IV. the Coſt, &c. being 246*l. Eng.* of which my 1-3rd is 82*l.* at do. Exch. -		90 12 2	289	10 02
14th.				
Sold *John Archer* of *Kilkenny*, for ready Money,				
1. Puncheon Rum of Co. II. 110 Gallons at 4*s. per* do. - -	£.	22		
1. Hhd *Burgundy* Wine belonging to do. Co. - -		24		
1. Hhd *Barbadoes* Sugar, Wt. Nt. 10 C. at 28*s. per* C. in do. Co. -		14		
5 Pieces Modes for Co. IV. Quantity 430 Aunes, at 2*s. per* do. -		43		
			103	00 00
18th.				
Receiv'd Advice that St. *George London* Captain *Evans* Maſter, is loſt in her Way from *London* to *Nants* my Loſs thereby is *viz.*				
½ of 20 Tun of Lead ſhip'd for Acct. Co. II. -	£.	99 9		
1-3rd 40 Pieces Serge ſhip'd for Acct. Co. IV. -		90 12 2		
			190	01 02

May

	l.	*s.*	*d.*
May 21ſt.			
Receiv'd from *Patt. Archer* of *Nants*, an Invoice of 20 ſmall Pieces of Brocades, Quantity 50 Aunes in the *Sailwell*, *Thomas Johnſton* Maſter for *London*, to the Addreſs of *Lawrence Lawſon*, to ſell for Account Co. IV. the Coſt, &c. being 3600 Livres *Tournois*, of which my 1-rd, at 12*d. ſ. per* Do. £. 61 5 0			
Alſo by the ſame Poſt, receiv'd from Do. *Lawſon* an Account Sales of Do. Brocades, the Nt. Proceed amounting to 189*l. Engliſh*, of which my 1-3rd is, 63*l.* which at 10 3-8ths *per Cent* is, -	69	10	08¼
23d.			
Sold to *John Bird* at 6 Months, 10 Pieces Modes belonging to Co. IV. Quantity 860 Aunes at 2*s.* 2*d. per* Do. - - -	93	03	04
24th.			
Receiv'd from *John Bird*, for Modes Co. IV. ſold him Yeſterday, at 6 Months with Liberty to Diſcount the Debt when he thought proper, *viz.*			
Ready Money receiv'd in full, £. 90 7 6			
6 Months Diſcount allowed at 6 *per Cent per Annum*, - 2 15 10			
	93	03	04
28th.			
Remitted to Meſſ. *Loſtus* and Co. for our Account of Exchange in Co. a Bill of 4000 Livres *Tournois* drawn by *Thomas Luttrell*, on *Peter Lamote* of the ſame Place, Favour Do. Co. Value in Account with Do. *Luttrell*, at 12*d. ſ. per* Livre, -	204	03	04
30th.			
Taken to the Account Co. II. each ½ the Remainder of Modes Co. IV. *viz.*			
15 Pieces, quantity 1290 Aunes, at 2*s. per* Do. - - £. 129			
Thomas Luttrell's ½ is, - £. 64 10			
My ½ is, - - 64 10	129	00	00
31ſt.			
Cloſed the Account Modes Co. IV. and ſent each Partner an Account Sales, my Commiſſion at 2½ *per Cent*, on 265*l.* 3*s.* 4*d.* total Sales, £. 6 12 7			
After Charges not till now poſted, 0 14 11			
Law. Lawſon's 1-3rd, the Nt. Proceed, 81 0 0			
Patt. Archer's 1-3rd, the Nt. Proceed, 81 0 0			
My 1-3rd, Nt. Gain is, - 8 1 8	17	09	02
Receiv'd from ſeveral this Month, as *per Caſh-book*	421	00	06
Paid ſeveral this Month, as *per Caſh-book*, -	12	14	11

June

	l.	s.	d.
——*June* 1ſt.——			
Drawn on Meſſ. *Loſtus* and Co. *Paris* for our Account Exchange in Co. a Bill of 2400 Livres *Tournois*, at 12*d.*½ *per* do. payable at Uſoe to the Order of *George Uſher*, who in Payment thereof has given me his Bill of 113*l.* 2*s.* 5*d. f Engliſh* Exchange, at 10 ½ *per Cent.* on *Mich. Clancy* of *London* payable at Uſoe to my Order, which Bill I have remitted to *Lau. Lawſon* for Account Co. II. the Value of each Bill being, - -	125	00	00
——4th.——			
Settled Accounts with *Joſ. Miller*, Maſter of do. Ship *Bonadventure*, and received for my Share of the Balance his Account of Freight Diſburſements, &c. ſince *December* laſt, - - -	45	00	00
——7th.——			
Paul Leech of *Rouen* ordering me to draw on *Lau. Lawſon* of *Lond.* for what he owes me, I have counterbalanc'd what is due to do. *Leech* on Acct. Co. II. againſt ſo much of what he owes me on his Account, *viz.*			
600 Livres at 12*d. per* do. - £. 30			
I have alſo order'd do. *Lawſon* to carry for Acct. do. *Leech* to the Credit of my Acct. 143*l.* 13*s.* 10*d. Eng.* which at 10 ½ *per Cent.* is equal to the Balance of Do. *Leech* his Account with me,	158	15	7
——10th.——	188	15	07
Anthony Arthur and Co. intending to admit *Dan. Davis* into Partnerſhip do. *Arthur* has balanc'd the Company Accts. and do. *Davis* pays in his Proportion of 10,000*l.* which is to be ſtill Company's Stock of the Overplus each Partner withdraws his Share, mine which in ready Money is as follows, *viz.*			
1-4th of 400*l.* the Nt. Gain by Trade, £. 100			
1-4th of 2000*l.* put in by do. *Davis*, - 500			
——11th.——			
Settled Accounts with *Barth. Brown*, there appears due to me 164*l.* 9*s.* 6*d.* beſides my 2-3rds Tea in his Hands for our joint Account which being ſold I have taken the whole to my Acct. *viz.*	600	00	00
3 Ch. green Tea, 3 Ch. Bohea each Wt. Nt. 200*l.* Worth, - £. 306			
Of which my 2-3ds is - -			
Do. *Brown*'s 1-3rd which pays part of the Debt, 102			
The Rem. of his Debt he pays in *R. M.* 62 9			
	368	09	00

June

	l.	s.	d.
June 14th.			
Paid *David Daniel*, Maſter, of Ship *Providence*, my ½ the Ballance of his Account, for Freight, Diſburſements, Wages, &c. - - £ 30			
18th.			
Counterbalanc'd by *Lau. Lawſon*'s Orders what remains due to me on his Account as follows, againſt 66*l.* 17*s.* 6*d.* 3*f Engliſh*, the Balance due to him on Account Co. II. the Rate of *Exchange* propos'd by him at 11 *per Cent.* - £74 4 8*f* And 124*l.* 16*s.* 6*d.*½ *Eng.* on my own Ac. Againſt the Rem. of his Debt which at do. *Exch.* - - } 138 11 2			
	212	15	10*f*
21.			
Remitted to *Archer* of *Nants*, my Bill on Meſſ. *Loſtus* and Co. at uſoe 3774 *Livres* 3 *Stivres* 6 *Den.* at 12*d. f per* Value with do. *Archer* as follows, 754 *Livres*, 3 *Stivrs*, 6 *Den.* for Balance his Acct. at do. Exch. - - £. 38 9 10¾ 3020 Livres for Bal. my Ac. with him, 154 2 11	192	12	9¾
23d.			
Sold *Rich. Brady* for ready Money, *viz.* 6 Hhds Claret in Co. II. at 45*l. per* do. £. 67 10 2 Bags Hops in Co. II. Wt. Nt. 7 C. at 6*d. per* - - - } 42	109	10	00
26th.			
Clos'd the Account of Meſſ. *Loſtus* and Co. *Paris* our Account proper at 12*d.*½ *per* Livre, *viz.* The Balance of *Exch.* in Co. and carried the Balance to their Acct. foreign Coin is 1933 *Liv.* 16 *Stivers*, 6 *Den.* at do. Exch. } £. 100 14 5 The Gain by Exch. is, 16 13 10¾ Do. Company's ½ Gain is, - 8 6 11*f* My ½ the ſame is, - - 8 6 11*f*	16	13	10¾
28th.			
Divided between *Thomas Luttrell* and me the Remainder of our Rum, *viz.* Do. *Luttrell* has carried home 7 Punch. quan. 740 Gallons, at 3*s.* 9*d. per* Gallon, - } £. 138 15 I have taken to my Acct. 7 Punch. containing 730 Gall. at 3*s.* 9*d. per* Gall. Leakage on the whole Cargo 70 Gall. - - } 136 17 6	275	12	6

	l.	*s.*	*d.*
30th.			
Clos'd ſuch Accounts Co. II. as are already finiſh'd, Claret, Hops, Rum, in ditto Company, the total Sales amounting to, - £. 999 10 6			
Thomas Luttrell's ½ is - 499 15 3			
My ½ Nt. Gain is, - - 77 6 9			
The following Articles to be carried at once to do. *Luttrell*'s Acct. and to Profit and Loſs proper, *viz.*			
My Commiſſion on 723*l.* 18*s.* the total Sales of the Claret, Hops, and 4 Punch. Rum belonging to Do. Co. at 2 ½ *per Cent.* - £. 18 1 11 *f*			
Due to me for Cellarage on do. Wares, 15			
Petty Charges paid, too troubleſome to be divided between each Partner's Acct. - - 2			
Loſt by Exch. Acct. on *Law. Lawſon*'s for Co. II. - - 0 6 8 *f*			
Do. *Luttrell*'s ½ is, £. 17 14 3¾			
My own ½ is, - 17 14 3¾			
	35	08	07½
Paid theſe 6 Months paſt as *per* Book of Charges, - - £. 25			
Houſe Rent and Houſe Expences, - 90			
Pocket Expences and Apparel, - - 40			
	155		
Receiv'd from ſeveral this Month as *per Caſh* Book,	816	19	00
Paid to ſeveral this Month as *per* Caſh Book, -	187	00	00

The End of the Waſte Book No. III.

No. III.

JOURNAL

OF COMPANY

ACCOUNTS.

DUBLIN, January the 1st, 1765.

		l.	*s.*	*d.*
	Sundries Dr. to Stock, 5769*l.* 4*s.* 8*d.*½ for the Total of my Effects and Debts, active and paſſive, taken by me this Day,			
1	*Caſh* as *per* ballance *Ledger*, No. II. -	875	12	00
	More receiv'd this Day from my Father, -	2000	00	00
1	*Claret* for 4 Tun, 2 Hhds. worth, -	135	00	00
1	*Wares* from *Legborn* for 50 Cheſts *Florence* Wine, and 50 Do. Oil, - -	205	00	00
1	*Sugar* for 10 Tun *Barbadoes*, 14C. ſing. Refine, 14C. doub. Refine the Amount of the Dr. Side, -	349	00	00
2	*Bills and Notes* for *Charles Curry*'s, of 50*l.* payable the 1*ſt Februgry*, - - -	49	10	00
	John Clarkes, of 30*l.* payable 10th Inſt. -	29	14	7
2	*Bonds* for *Frank. Farrell*'s, with Prin. and Intereſt,	500	00	00
2	*Ship Bonadventure*, for 3-4ths worth, -	300	00	00
2	*Ship Providence*, for ½ worth, - -	275	00	00
2	*Meſſ. Swift* and Co. due to me, -	339	10	00
3	*Law. Lawſon*, his Account due to me, -	224	19	2*f*
3	*Paul Leech*, his Account for, - -	188	15	7
3	*Daniel Mc. Namara*, his Account for, -	14	01	4
3	*James Perry, Barbadoes*, his Account, Rum for 2200 Gallons, the Amount Dr. Side, -	220	00	00
3	*Barth. Brown*, his Account to me, -	63	02	00
		£ 5769	4	8½

January 1st.

		l.	s.	d.
1	*Stock* Dr. to *Sundries* 420*l.* 5*s.* 1*d.* ½ for the Total of my Debts passive,			
4	To Messf. *Loftus* and Co. their Acct. due to them,	28	15	5
4	To *Patt. Archer* of *Nants*, his Acct. due to him,	26	6	6¾
4	To *Edw. Hall* of *Cadiz*, his Acct. due to him,	133	6	11¾
1	To Wares from *Leghorn* for the Sales of 24 Chests *Flor.* Wine, and 17 do. Oil, amount of Cr. Side, - -	110	9	00
3	To *James Perry*, *Barbadoes*, his Acct. Rum, for 218 Gall. the Amount Cr. Side, -	43	12	09
1	To *Sugar* for 29 C. ½ *Barb.* 2 C. fing. Refine, 4 C. double Refine, the Amount of the Cr. Side,	77	16	00
	2d.			
4/3	*Adventure* in Co. with *Barth. Brown*, Dr. to do. *Brown*, his Account for my 2-3rds of 114*l.* the Coft, &c. as *per* his Acct. of a Cargoe of Oranges, Lemons, and Olives, juft bought by him for our Account, in Purfuance of an Agreement between us to trade together, 1-3rd for his Account, and 2-3rds for mine, the Affairs to be under his Care and Management. - -	420 76	5 00	11½ 00
	4th.			
4/1	Meff. *Loftus* and Co. our Account of *Exch.* in Co. Dr. to *Cafh*, 125*l.* for a Bill of 2500 Livres *Tournois*, the Draft of *William Clancy*, on *Peter Lamote* of *Paris*, payable at three Days Sight to their Order, which I have remitted them in Purfuance of an Agreement between us, to carry on Account of Exch. in Co. with equal Gain and Lofs, Value paid do. *Clancy* at 12*d. per* Livre,	125	00	00
	5th.			
	Sundries Dr. to Wares from *Leghorn*, 128*l.* 12*s.* for the Remainder of do. Wares deliver'd *Barth. Brown* to fell for own Account 1-3rd his Account, and 2-3rds for mine,			
	26 Chefts *Flor.* Wine at 38*s. per* do. £. 49 8			
	33 do. Oil, at 48*s. per* do. - 79 4			
4	*Adventure* in Co. I. with do. *Brown* for my 2-3rds, - - 85 14 8			
3/1	Do. *Brown* for his 1-3rd, - 42 17 4	128	12	00

January 7th.

		l.	s.	d.
5/1	*Claret* in Co. with *Tho. Luttrell*, Dr. to *Claret*, £. 144, for my ½ of 9 Tun brought into Company in pursuance of an Agreement between us, our entering into Partnership our Concerns to be equal, and the Affairs to be manag'd by me, do. *Luttrell* has put in as much at the same Rate, 4 Tun 2 Hdhs at 32 *per* Tun, - -	144	00	09

10th.

5	*Adventure* in Co. with *Barth. Brown*, Dr. *Sundries*, 70*l.* for my 2-3rd's of 105*l.* the Cost, &c. as *per* Invoice of 65 Tubs Butter, bought, and ship'd by do. *Brown*, in the *William* and *Mary*, *Thomas Tobin* Master for *Rouen*, and paid him my 2-3rd's as follows,				
2	To Bills and Notes for *John Clarke*'s Note pass'd him and due this Day, - -	£. 30			
1	To *Cash* paid in ready Money, -		10	0	8
3	To do. *Brown* for what he ow'd me, and now discharg'd, -		29	19	4
			70	00	00

11th.

5/1	*Adventure* in Co. III. with *Anth. Arthur*, *Ben. Butler*, and *Constantine Cooper*, Dr. to *Cash* 2500*l.* for my 1-4th of 10,000*l.* fix'd Stock, in pursuance of an Agreement between do. *Arthur* and Co. to make a standing Company with aforesaid Stock, under the Care and Management do. *Arthur*, I have paid him my 1-4th in ready Money, - -	2500	00	00

12th.

Sundries, Dr. to *Sugar*, 300*l.* 6*s.* for the following Parcels put into Co. II. by me,

	£.		
17 Hhds *Barbadoes* Sugar, Wt. Nt. 170 C. ½ at 24*s. per* C. -	204	12	
12 C. Sing. refine Loaf Sugar, at 3*l.* 12*s. per* C. - -	43	4	
10 C. Double refine Loaf Sugar, at 5*l.* 5*s. per* C. - -	52	10	
The Amt. of what I put in, - £.	300	6	
5 Puncheons double refine loaf Sugar, Wt. Nt. 40 C. at 5*l.* 5*s. per* C. put in by *Tho. Luttrell*, - -	210		
Amount of the Whole, -	510	6	
Sugar in Co. II. with do. *Luttrell*, for my ½,	255	3	
Cash receiv'd from do. *Luttrell*, for the Rem. of his ½, - -	45	3	
	300	06	00

January

		l.	s.	d.
	January 14th.			
5/6	*Hops* in Comp. II. with *Tho. Luttrell*, Dr. to do. *Luttrell*, 105*l.* for my ½ of 210*l.* worth do. *Luttrell* deliver'd me to sell for his Account and mine, each ½,			
	2 Baggs, Wt. Nt. 42 C. at 5*l. per* C. 210*l.*	105	00	00
1	17th.			
1/5	*Cash* Dr. to *Claret*, in Co. II. - £. 40			
	Sold *Brian Connor* for ready Money, 1 Tun at,	40	00	00
	Ditto.			
4/2	*Adventure* in Co. I. with *Barth. Brown*, Dr. to Messf. *Swift* and Co. 160*l.* for my 2-3rds of 240*l.* the Cost, &c. of 200 Pieces linen Cloth bought and ship'd by do. *Brown* for *London*, 1-3rd for his Account, and 2-3rds for mine, for my 2-3rds he has drawn a Bill on me favour do. Co. accepted to make good to do. Comp. in Acct. -	160	00	00
	23d.			
	Sundries Dr. to *Sundries*, 151*l.* 14*s.* for the Cost, &c. of 10 Hhds Tallow, Wt. Nt. 5 Tun, ship'd in the *Ann* and *Mary Nich. Denn*, Master, for *Rochelle*, to theAddress of *James White*, there to sell for Account Co. II. each ½, *viz.* £.			
6	Voyage to *Rochelle*, &c. in Co. with *Tho. Luttrell* for my ½, - } 75 17			
	Ditto *Luttrell*, for his ½, - 75 17			
1	To *Cash* for Tallow, Duty, &c. - £. 148			
7	To Commis. on 148*l.* at 2½ *per Cent.* 3 14			
		151	14	00
6	26th.			
5	*Richard Brady*, Dr. to *Sugar*, in Co. II. with *Tho. Luttrell*, 77*l.* sold him at 3 Months, £.			
	1 Hhd *Barbadoes*, Wt. Nt. 9 C. 3 q. at 28*s. per* C. - } 13 13			
	1 Punch. double refine Loaf, Wt. Nt. 8 C. at 6*l. per* C. - } 48			
	4 C. sing. refine Loaf at 4*l. per* C. - 16			
		77	13	00
1/4	29th.			
	Cash Dr. to Messf. *Loftus* and Co. of *Paris*, our Account of *Exch.* in Co. 200*l.* receiv'd from *Augustine Clark* in ready Money, the Contents of *John Moreau* of *Paris*, Bill the 6th current, at Usoe, remitted to me by do. Co. for our Acct. of *Exch.* in Co. Value 3840 Livres *Tournois*, at 12*d.*½ *per* do. - - -	200	00	00

		l.	s.	d.
	January 30th.			
1	*Caſh* Dr. to Sundries, 285*l.* 3*s.* receiv'd from ſeveral this Month, as *per Caſh-book*, -	285	03	00
1	*Sundries* Dr. to Caſh, 2783*l.* 0*s.* 3*d.* paid to ſeveral this Month, as *per Caſh-book*, -	2783	00	03
	February 1ſt.			
1 4	*Caſh* Dr. to Adventure, in Co. with *Barth. Brown*, 84*l.* for my 2-3rds of 126*l.* the Nt. Proceed as *per* Account Sales of our Oranges, Lemons and Olives, which do. *Brown* has paid me my 2-3rds, in ready Money, - - -	84	00	00
	3rd.			
3	*Sundries* Dr. to *James Perry*, his Account, Rum, 346*l.* 17*s.* for the Remainder of do. Rum taken to Account, *Thomas Luttrell* and me,			
	18 Puncheons, quantity 1982 Gallons, at 3*s.* 6*d. per* do. - - 346 17 0			
	Rum in Co. with do. *Luttrell*, for my ½. - - 173 8 6			
	Do. *Luttrell*, for his ½. - 173 8 6	346	17	00
	ditto.			
3	*James Perry*, his Account, Rum Dr. to Sundries, 170*l.* 9*s.* cloſed that Account, and ſent him an Account Sales, the Nt. Proceeds being 158*l.* in Return of the Nt. Proceed, I have ſhip'd in the *Fortune* of *Briſtol*, *Adam Barry* Maſter for *Barbadoes*, 170 Barrels of Beef, to the Addreſs and Riſk of do. *Perry*, paying the whole Coſt, &c. in ready Money,			
	To Caſh for after Charges on Rum, £. 2 13 10			
	For the Coſt, &c. of beef, - 154 3 00			
	156 16 10			
7	To Commiſſion on 390*l.* 9*s.* Total Sales of the Rum, at 2½ *per Cent.* 9 15 2			
	On 154*l.* 3*s.* the Coſt, &c. of the Beef, - 3 17 0			
	13 12 2	170	09	00

				l.	s.	d.
		February 5th.				
	Sundries Dr. to Sundries, 185*l.* for the Coſt, *&c.* of 100 Tubs of Butter, and 2000 tanned upper Leather, ſhip'd in the *Anne* and *Mary*, *Ambroſe Sutton* Maſter, to the Addreſs of *Patt. Archer* of *Nants*, for Account Co. II.					
7	*Voyage* to *Nants*, *&c.* in Company with *Tho. Luttrell* for my Half,	92	10 0			
	Do. *Luttrell*, for his Half,	92	10 0			
2	To Bills and Notes, for *Char. Curry*'s Note, paſſed him for Leather at 6*d.* *per lb.*	50	00 00			
6	To Do. *Luttrell*, for the Butter,	130	00 00			
1	To Caſh paid Duty, *&c.*	5	00 00	185	00	00
		6th.				
6	*Thomas Luttrell* Dr. to Hops, in Co. with do. 42*l.*					
5	ſold *Dan. Donovan*, for his Bill on do. who accepted to make good in Account 2 Bags, Wt. Nt. 7C. at 6*l.* *per C.*			42	00	00
		9th.				
3	*Barth. Brown* Dr. to Adventure in Co. with do.					
4	94*l.* for my 2-3rds of 141*l.* the Nt. Proceed as *per* Account ſales, of our *Florence* Wine and Oil, which he credits me in Account,			94	00	00
		11th.				
7	*Voyage* to *Cadiz*, *per* the *Hopewell* Galley, *Val. Talbot* Maſter, in Co. II. Dr. to Sundries, 102*l.* 10*s.* for my Half, the Coſt, *&c.* of 210C. Wt. Hides, ſhip'd in do. Ship to the Conſignation of do. *Hall*, to ſell for Account of *Thomas Luttrell* and me, do. *Luttrell* paying me his Half in ready Money,					
1	To Caſh for,	97	10 00			
7	To Commiſſion on 200*l.* at 2*d.* ½ *per Cent.*	5	00 00	102	10	00
		14th.				
7	*Tea* in Co. with *Lau. Lawſon* and *Patt. Archer*, Dr. to					
7	do. *Lawſon* my Account, 92*l.* 8*s.* for 84*l.* *Engliſh* my 1-3rd, of 252*l.* *Engliſh* Exch. at 10 *per Cent.* the Coſt *&c.* as *per* Invoice of 2 Cheſts Green, 3 Cheſts Bohea, each weighing Nt. 200*lb.* receiv'd *per* the *Mermaid*, *Richard Rich* Maſter, from do. *Lawſon*, to ſell for Account do. Co. each 1-3rd, in Purſuance of an Aagreement between us to trade in Partnerſhip, each to be equally concerned, and to account for, the reſt as Occaſion ſhall require,			92	8	00

February

		l.	s.	d.
	February 15th.			
1	*Tea* in Co. with *Lau. Lawſon, Patt. Archer* Dr. to Caſh, 60*l.* paid Duty, Freight, &c. on do. Tea,	60	00	00
	18th.			
	Sundries Dr. to Sundries, 205*l.* 7*s.* for the following Wares ſold *Matthew Morgan*, and receiv'd in payment,			
6	*Thomas Luttrell*, for Do. *Morgan*'s Bill on him, £. 102 13 6			
1	*Caſh* receiv'd, the Remainder in ready Money, 102 13 6			
1	To Claret in Co. II. for 2 Tuns at 40*l. per* do. 80 00 00			
5	To Hops in do. Co. for 3 Bags, Wt. Nt. 10 *C.* ½ at 6*l. per C.* 63 00 00			
5	To Sugar in do. Co. for 1 Hhd. Barb. Wt. Nt. 10 *C.* 1 *q.* at 28*s. per C.* 14 07 00			
	1 Punch. Double refine Loaf, Wt. Nt. 8 *C.* at 6*l. per C.* 48 00 00	205	7	00
	21ſt.			
	Sundries Dr. to Sundries, 191*l.* 13*s.* 6*d.* for the Coſt &c. of 200 Barrels of Beef bought from *Adam Barry*, at 17*s.* 6*d. per*, and ſhip'd in the *Rover*, *Matth. Mathews* Maſter for *Rouen*, to the Addreſs of *Paul Leech*, to ſell for Account of *Thomas Luttrell* and me,			
	Voyage to *Rouen*, &c. in Co. do. *Luttrell* for my Half, £. 95 16 9			
6	Do. *Luttrell* for my Half, 95 16 9			
1	To Caſh paid for Beef, Duty, &c. 85 8 8			
3	To *Daniel Mc. Namara* for my Bill on him, 14 1 4			
7	To Commiſſion, on 187*l.* at 2*d.* ½ *per Cent.* 4 13 6			
6	To do. *Luttrell*, for my Bill on him, 87 10 0	191	13	6
	25th.			
4	*Meſſ. Loftus* and Co. *Paris*, our Account of Exch. in Co. Dr. to Sundries, 102*l.* 1*s.* 8*d.* for a Bill of 2000 Livers *Tournois*, the Draft of *William Ward*, on *Peter Lamote* of *Paris*, Value paid do. *Ward* at 12*d. f per* Livre,			
8	To Tea in Co. IV. for 1 Cheſt of Green Tea, Wt. Nt. 200*lb.* at 7*s. per lb.* 70 0 0			
1	To Caſh paid in ready Money, 32 1 8	102	1	8

				l.	s.	d.
		February 27th.				
	Sundries Dr. to *Sundries* 283*l.* 7*s.* for the Coſt, &c. 170 Score Linen Cloth, at 32*s. per* do. receiv'd from *Andrew Anderſon* in Payment of the following Wares ſold him, belonging to Co. II. and ſhip'd *per* the *Mermaid*, *Rich. Rich*, Maſter, for *London*, to the Addreſs of *Lau. Lawſon*, and for Acct. Co. IV.					
9	Voyage to *London*, &c. in Co. IV. for my 1-3rd,	£. 94 9				
3	Do. *Lawſon*, his Account for his 1-3rd,	94 9				
4	*Patt. Archer* of *Nants*, his Acct. for his 1-3rd,	94 9				
5	To *Claret* in Co. II. for 2 Tun, at 41*l. per* Tun,	82				
5	To *Hops* for 4 Bags, Wt. Nt. 14 C. at 6*l. per* C. in do. Co.	84				
7	To *Rum* in do. Co. for 2 Puncheons, Quantity 222 Gall. at 4*s. per*,	44 8				
5	To *Sugar* for 1 Punch. ſing. Refine Wt. Nt. 8 C. at 4*l.* 4*s. per* 33 12 2 Hhds. *Barbadoes*, Wt. Nt. 20 C. at 28*s. per* 28*l.*	61 12				
1	To *Caſh* paid Duty, &c.	4	8 9½			
7	To Com. on 276*l.* 8*s.* 9½ 2½ *per Cent.*	6	18 2½			
				283	07	00
		28th.				
3/4	*Barth. Brown*, Dr. to *Adventure* in Company with Do. 70*l.* for my 2-3rds of 2200 Livres *Tournois*, the Nt. Proceed as *per* Acct. Sales of our Butter ſhip'd by him, the 10th *Ult.* for *Rouen*, which at 12*d. per* Livre is 114*l.* my 2-3rd is,			76	00	00
1	*Caſh* Dr. to *Sundries*, 186*l.* 13*s.* 6*d.* Receiv'd from ſeveral this Month, as *per* Caſh Book,			186	13	06
1/1	*Sundries* Dr. to *Caſh*, 441*l.* 5*s.* 11*d.*½ paid to ſeveral this Month, as *per* Caſh Book,			441	05	11½

		l.	s.	d.
	March 2d.			
	Sundries Dr. to Meſſ. *Swift* and Co. 155*l.* 2*s.* accepted *Lau. Lawſon*'s of *London* Draught on me, favour Do. Co. accepted to make good to them in Account, - - - -			
4	Meſſ. *Loftus* and Co. our Account of Exchange in Co. for 137*l.* 10*s.* *Eng.* paid by do. *Lawſon* for my Account to their Order for our Account of Exchange in Company, at 33*d.* *Eng. per* Ecu. is 1000 Ecu. Ex. at 10 *per Cent.* £. 151 5 0			
7	*Voyage* to *Cadiz per* the *Hopewell* Galley, &c. in Co. II. for my ½ 3*l.* 10*s.* *Eng.* the Præmium &c. of inſuring 205*l.* on Hides, ſhip'd by me 11th *Ult.* to do. Place, - - - 1 18 6			
6/3	*Tho. Luttrell* for his ½, - 1 18 6	155	02	00
	4th.			
1/4	*Caſh* Dr. to Meſſ. *Loftus* and Co. *Paris*, our Acct. of Exch. in Co. 185*l.* for my Bill 3552 Livres *Tournois*, payable at Uſoe to the Order *William Ford*, Value receiv'd at 12*d.*½ *per* Livre, -	185	00	00
	5th.			
4	*Adventure* in Comp. with *Barth. Brown*, Dr. to *Adventure* in do. Comp. 180*l.* for my 2-3rds of 270*l.* the Amt. of Invoice of Spice receiv'd by do. *Brown*, in Return of the Nt. Proceed of our 200 Pieces of Linen Cloth ſhip'd by him the 19th *Jan.* laſt for *London*, - - -	270	00	00
	7th.			
1/6	*Caſh* Dr. to Voyage to *Rochel, per* the *Ann* and *Mary*, &c. in Co. II. receiv'd from *William Clancy* in ready Money, the Contents of *James White* of *Rochelle*'s Bill on him, in Return the Nt. Proceed of our 10 Hhds Tallow ſhip'd by me the 23d *January* laſt, for Acct. Co. II. *Tho. Luttrell*'s ½ I paid him, and mine is, - -	85	00	00
	10th.			
8	*General Acct. of Wares*, Dr. to *Sundries*, £. 84 bought from *William Ford*, for my own Acct. 6 Hhds Tallow, Wt. Nt. 3 Tun at 28*s. per* do. - - 14			
8	To *Tea*, in Co. IV. for 1 Cht. *Bohea* Wt. Nt. 200 *lb.* at 7*s. per lb.* 70	84	00	00
	12th.			
1/3	*Caſh* Dr. to *Barth. Brown*, 170*l.* receiv'd from him what he ow'd me, for my Share of the Nt. Proceed of ſuch of our Wares as he has already furniſh'd me an Acct. Sales of, -	170	00	00

March 15th.

		l.	s.	d.
	Sundries Dr. to *Hall* of *Cadiz*, for Co. II. our Account, 200*l.* for the Coſt, &c. of on Invo. of Wares ſhip'd by do. *Hall* in the St. *Jago* of do. Place, *Diego Perez*, Maſter, for *London*, according to my Orders, and for Acct. Co. II. conſign'd *Lau. Lawſon* Value in *Cadiz* 1000 Dollars at 4*s.* *per* do. - - -	200	00	00
9	*Voyage* to *London* in Co. II. for my ½ - 100*l.*			
6	*Thomas Luttrell* for his ½, - - 100*l.*			

18th.

3	*Barth. Brown* Dr. to *Sundries*, 65*l.* ſold him at 3 Months,			
5	To *Claret*, in Co. II. for 2 Hhds at 11*l.* *per* Hhd. - - } £. 22			
5	To *Hops* in do. Co. for 1 Bag Wt. Nt. at 3 C. ½, at 6*l.* *per* C. - } 21			
7	To *Rum* in do. Co. for 1 Punch. Quantity 110 Gallons, at 4*s.* *per* Gallon, } 22			
		65	00	00

20th.

9	*Patt. Archer* of *Nants*, for Co. II. our Account, Dr. to *Sundries*, 200*l.* for the Nt. Proceeds of a 100 Tubs Butter and 2009*lb.* tann'd upper Leather ſhip'd by me the 5th *Ultimo* for Account do. Co. amounting as *per* Account Sales 4000 Livres at 12*d.* *per* Livre. - -			
7	To *Voyage to Nants*, &c. in Co. II. for my ½, - - } £. 100			
6	To *Thomas Luttrell*, for his ½, - 100			
		200	00	00

23d.

4 2	*Meſſ. Loſtus* and Co. of *Paris* our Account, of *Exch.* in Comp. Dr. to Meſſ. *Swift* and Comp. 204*l.* 3*s.* 4*d.* for a Bill of 4000 Livres *Tournois*, do. *Swift*'s Draft on do. *Loſtus* my Favour, which I remitted them in Acct. with do. Co. at 12*d. f per* do. - - -	204	03	04

26th.

1 2	*Coſh* Dr. to Bonds 515*l.* receiv'd from *Fran. Farrell*, in full for Principal ½ Years Intereſt due to me by his Bond which I deliver'd up to him, -	515	00	00

28th.

9 9	*Voyage to London per* the *Ann* and *Mary Nich. Denn*, Maſter, in Co. IV. Dr. to *Patt. Archer*, my Account 98*l.* for 1920 Livres *Tournois*, my 1-3rd of 5760 Livres *Tournois*, the Coſt, &c. of 200 Pipes Brandy conſign'd by *Patt. Archer*, to the Addreſs of *Lau. Lawſon*, to ſell for Account Co. IV. at 12 *f per* is, -	98	00	00

March

March 30th.

Sundries Dr. to *Sundries*, 211*l.* 3*s.* for the Coſt, &c. of 14 Hhds of Tallow ſhip'd *per* the *Bonadventure*, *Joſ. Miller*, Maſter, to the Addreſs of *Patt. Archer*, for Acct. Co. IV.

10 *Voyage to Nants*, &c. in Co. IV. for my 1-3rd, - - - £. 70 7 8
Do. *Archer* for his 1-3rd, - 70 7 8
Do. *Lawſon* for his 1-3rd, - 70 7 8

1 To *Caſh* for 8 Hhds of Tallow, Wt. Nt. 4 Tun, at 27*l.* 10*s. per* do. £. 110
Paid Duty, &c. at ſhipping, 12
8 To general Acct. Wares for 6 Hhds Tallow, Wt. Nt. 3 Tun, - 84
7 To Commiſ. on 206*l* at 2½ *per Cent.* 5 3

l. 211 *s.* 03 *d.* 00

31ſt.

1 *Caſh* Dr. to *Sundries*, 955*l.* receiv'd from ſeveral this Month, as *per* Caſh Book, - - *l.* 955 *s.* 00 *d.* 00

1 1 *Sundries* Dr. to *Caſh*, 136*l.* paid to ſeveral this Month, as *per* Caſh Book, - - 136 00 00

April 2d.

2 8 *Bills and Notes*, Dr. to Tea in Co. IV. ſold *John Johnſton*, - £. 142 10
1 Cht. Green, Wt. Nt. 200 at 7*s. per lb.* - - 70
1 Cht. Bohea Wt. Nt. 200 at 7*s.* 3*d. per lb.* - 72 10

Receiv'd in Payment his 3 Notes, *viz.*
1. Payable the 1ſt *May* for, - £. 50
2. Payable the 2d of *June* for, - 50
3. Payable the 1ſt *July* for - 42 10

142 10 00

4th.

Sundries Dr. to *Patt. Archer* of *Nants* for Co. II. our Account 200*l.* for 4000 Livres, *Tournois*, the Coſt, &c. as *per* Invoice of the following Wares receiv'd *per* the *Catharine* of *Dublin*, *Wm. Butler*, Maſter, from do. *Archer* for Co. II. in the Return of the Nt. Proceed of our Butter and Leather which I receiv'd in Account 20th *Ultimo*, the Exch. at the Rate already charg'd makes the aforeſaid Sum, -

30 Bales Paper Quantity as *per* Invoice,
10 Tun *Anjou* white Wine, £.
10 *Wares from Nants*, in Co. II. for my ½, 100
Thomas Luttrell, for his ½ - - 100

200 00 00

April

		l.	s.	d.
	April 7th.			
10	*Wares from Nants*, in Co. II. Dr. to *Caſh*, £. 200			
1	Paid Duty, Freight, &c. - -	200	00	00
	Ditto.			
10	*Paul Leech* of *Rouen*, for Co. II. own Account, Dr. to *Sundries*, 220*l.* for the Nt. Proceed of 200 Barrels of Beef ſhip'd by me to him the 21ſt *February* laſt, for Acct. Co. II. amounting to as *per* Acct. Sales, 4400 Livres *Tournois*, my ½ is 2200 Livres at 12*d. per* do. -			
8	To *Voyage to Rouen per* the *Rover*, &c. in Co. II.			
	For my ½ is, - - £. 110			
	To *Thomas Luttrell*, for his ½, - 110			
		220	00	00
	Ditto.			
	Sundries Dr. to *Paul Leech* of *Rouen*, for Co. II. our Account, 250*l.* for 5000 Livres *Tournois*, the Coſt, &c. 20 Hhds. *Burgundy* Wine, receiv'd *per* the *Rover*, &c. from do. *Leech*, for Account do. Co. in Return our Beef ſhip'd by me 21ſt *February*, of which my ½ is 2500 Livres at 12*d. per* do. - - -			
10	*Burgundy* Wine in Co. II. for my ½, £. 125			
10	*Thomas Luttrell* for his ½, - 125			
		250	00	00
	10th.			
10	*Burgundy* Wine in Co. II. Dr. to *Caſh*, 85*l.* paid			
1	Duty, Freight, &c. - -	85	00	00
	ditto.			
	Sundries Dr. to *Adventure*, in Company with *Barth. Brown*, 200*l.* for my 2-3rds of 300*l.* the Nt. Proceed as *per* Acct. Sales of our Spice receiv'd by him the 5th *Ult.* from *London*, -			
1	*Caſh* receiv'd in Part, - £. 100			
3/4	Do. *Brown* for the Remainder, - 100			
		200	00	00
	13th.			
	Sundries Dr. to *Tea* in Co. IV. 75*l.* ſold *Chriſtopher King* for Acct, do. Co. 1 Cheſt Bohea Wt. Nt. 200*lb.* at 7*s.* 6*d.* and receiv'd in Payment			
2	*Bills* and *Notes* for an accepted Bill on Meſſ. *Dillon*, payable 1ſt *May*, - } £. 70			
1 1/8	*Caſh* receiv'd the Remainder, - - 5			
		75	00	00

April 16th.

					l.	s.	d.
8	*Tea* in Co. IV. Dr. to *Sundries* 205*l.* 2*s.* clos'd that Acct. and ſent each Partner Acct. Sales,			£.			
1	To *Caſh* for the Charges not till now poſted, -			0 11 3			
7	To Commiſſion on 357*l.* total Sales at 2½ *per Cent.* -			8 18 9			
3	To *Lau. Lawſon*, his Acct. for his 1-3rd, 288*l.* -			96 00 0			
9	To *Patt. Archer* for his 1-3rd the Nt. Proceed, -			96 00 0			
11	To *Profit* and *Loſs* for my Nt. Gain,			3 12 0			
					205	02	00

17th.

2 3	*Meſſ. Swift* and Co. Dr. to *Barth. Brown*, 100*l.* for my Bill on him at Sight, favour do. Co. for what remains due to me for the Nt. Proceeds of our Acct. Spice Value in Acct. with do. *Swift*.				100	00	00

19th.

8	*Lau. Lawſon* of *London*, my Account Dr. to *Sundries*, 219*l.* 0 9 receiv'd from do. *Lawſon* an Acct. Sales of 170 Score of Linen Cloth, and 10 Pipes of Brandy belonging to Co. IV. the Nt. Proceed being, *viz.*						
8	To *Voyage to London, per* the *Mermaid*, &c. in Co. IV. for 97*l. Engliſh*, my 1-3rd 291*l. Engliſh*, the Nt. as *per* Account Sales of do. Linen ſhip'd by me the 27th of *February*, for Acct do. Co. at 10 5-8ths *per Cent.* make, -	£.	107	6 1½			
9	To *Voyage to London per* the *Ann* and *Mary*, &c. in Co. IV. for 101*l. Eng.* the Proceed as *per* Acct. Sales, of do. Brandy ſhip'd by *Patt. Archer*, of *Nants*, for Acct. do. Co. as *per* Advice receiv'd the 28th *Ult.* which at do. Exch. make, -	£.	111	14 7½			
					219	00	09

22d.

9	*Edward Hall* of *Cadiz*, for Co. II. our Acct. Dr. to *Sundries*, 230*l.* for the Nt. Proceed as *per* Acct. Sales of 210 C. Wt. Hides ſhip'd by me 11th *February* to do. *Hall* for Acct. do. Co. Value in in *Cadiz* 1150 Pieces 8-8ths at 4*s. per* do.						
7	To *Voyage to Cadiz, per* the *Hopewell* Galley, &c. in Co. II for my ½,	£.	115				
6	To *Thomas Luttrell*, for his ½ -		115				
					230	00	00

April 22d.

Sundries Dr. to *Hall* of *Cadiz*, for Co. II. our Acct. 188*l.* for the Coſt, &c. 40 Pipes *Benacarloe* red Wine ſhip'd clear on Board at 23½ Pieces *per* Pipe, in Part of the Nt. Proceed 210 C. Wt. Hides, amounting to 940 Pieces 8-8ths at 4*s.* *per* do.

		l.	s.	d.
11	*Benacarloe* red Wine in Co. II. for my ½, £. 94			
6	*Thomas Luttrell*, for his ½, - 94			
9	—	188	00	00

Ditto.

11	*Benacarle* red Wine in Co. II. Dr. to *Caſh*, 300*l.*			
1	paid Duty, Freight, - -	300	00	00

24th.

Sundries Dr. to *Lau. Lawſon* of *London* my Account, 298*l.* 7*s.* for my Bill on him at *Barth. Brown*'s Requeſt for 270*l. Eng.* Exchange at 10½ *per Cent.* favour *Mich. Clancy* of *London*, in Return of the Coſt, &c. of Tea as *per* Account furniſh'd, receiv'd by do. *Brown* from do. *Clancy*, to ſell for our Account 1-3rd for his Account and 2-3rds for mine, which to carry by do. *Lawſon* to my Account, - - £.

4	*Adventure* in Co. with do. *Brown* for my 2-3ds, - }	198	18		
6	Ditto *Brown*, for his 1-3rd,	99	9		
8				298	07 00

27th.

Sundries Dr. to *Sundries*, 140*l.* for the following Wares ſold *Mich. Donahoe*, and receiv'd in Payment, £.

2	*Bills and Notes* for an accepted Bill on Meſſ. *Dillon* payable the 21ſt *May* for, }	80			
1	*Caſh* receiv'd the Remainder, -	60			
		—			
10	To *Burgundy* Wine in Co. II. for 2 Hhds. at 24*l.* *per* do. - }	48			
5	To *Claret*, in do. Co. for 2 Tun at 46*l.* *per* do. - - }	92			
		—		140	00 00

April

April 30th.

Sundries Dr. to *Sundries*, 291*l.* 6*s.* 11*d.* 3*f* accepted the two following Bills of *Edw. Hall* of *Cadiz*, in Favour *Thomas Hall* of *Dublin*, *viz.* do. *Hall* of *Cadiz*, for Co. II. our Account for the Ballance of *Thomas Luttrell*, and my Account current with him which is 790 Pieces, 8-8ths at 4*s.* *per* do.

		£.				*l.*	*s.*	*d.*
		158	0	00				
4	Do. *Hall* of *Cadiz*, his Acct. for the Balance do. Ac. with him,	133	6	11	3*f*			
2	To *Bills and Notes* for *John Johnston*'s 3 Notes pass'd do. *Hall* of *Dublin*, allowing him Discounted at 6 *per Cent. per Annum*, £.							
	The 1st of 50*l.* payable the 1st *May* for,	50	00	0				
	The 2d of 50*l.* pay. 1st *June* for,	49	14	9				
	The 3d of 42*l.* 10*s.* payable 1st *July* for,	42	1	2½				
6	To do. *Luttrell*, for my Bill on him,	149	11	0	*f*			
						291	06	11¾

1 *Cash* Dr. to *Sundries*, 165*l.* receiv'd from several this Month, as *per* Cash Book, - 165 00 00

1 1 *Sundries* Dr. to *Cash*, 585*l.* 11*s.* 3*d.* paid several this Month, as *per* Cash Book, - 585 11 03

May 1st.

1 2 *Cash* Dr. to *Bills and Notes*, 150*l.* Receiv'd from Messr. *Dillon* the Contents of the two following Bills, *viz.*

	£.			
I. Receiv'd 13th *Ult.* from *Christ. King* for Tea belonging to Co. IV. -	70			
II. Receiv'd from *Mich. Donahoe* for Claret and *Burgundy* Wine belonging to Co. II. - -	80			
	—			
	150	00	00	

3d.

1 7 6 *Cash* Dr. to *Rich. Brady* 77*l.* 13*s.* Receiv'd from him what he ow'd for Sugar belonging to Co. II. sold him the 26th *January* last, - 77 13 00

6th.

9 10 *Patt. Archer* of *Nants*, my Acct. Dr. to Voyage to do. Place *per* the *Bonadventure*, *Jos. Miller*, Master, in Co. IV. 78*l.* 2*s.* 6*d.* for 1500 Livres *Tournois*, the Nt. Proceed as *per* Acct. Sales, 14 Hhds Tallow ship'd the 30th *March* for Acct. do. Co. at 12½ *per* Livre, my 1-3d is, 78 02 06

May 6th.

		l.	s.	d.
11 1/2 9	*Narrow Modes*, in Company IV. Dr. to *Patt. Archer*, my Account, 72*l.* 18*s.* 4*d.* for 140 Livres *Tournois*, my 1-3rd of 4200 Livres *Tournois*, the Coſt, &c. of 30 Pieces Modes, Quantity 2580 Ounces receiv'd *per* the *Bonadventure*, *Joſ. Miller*, Maſter, from do. *Archer*, to ſell for Account do. Co. which at 12½ *per* Livre, my 1-3rd is, - - -	72	18	04

7th.

11 1	*Narrow Modes*, in Co. IV. Dr. to *Caſh*, 12*l.* paid Duty, Freight, &c. on do. Modes, -	12	00	00

10th.

Sundries Dr. to *Lau. Lawſon* of *London* for Co. II. our Acct. 198*l.* 18*s.* for the Coſt, &c. 20 Tun Lead ſhip'd by him in the St. *George* of *London*, Capt. *Evans*, Maſter, to the Addreſs of *Patt. Archer* of *Nants*, for Acct. Co. II. amounting as *per* Invoice 180*l. Eng.* which my ½ is 90*l. Eng.* at 10½ *per Cent.*

£.

11	*Voyage to Nants per* the St. *George*, &c. in do. Co. for my ½, -	99 9			
6 11	*Tho. Luttrell* for his ½, - -	99 9			
			198	18	00

10th.

11 8	*Voyage to Nants*, *per* the St. *George*, *London*, &c. in Co. IV. Dr. to *Lau. Lawſon*, of *London*, my Acct. 90*l.* 12*s.* 2*d.* for 82 *Eng.* my 1-3rd 246*l. Eng.* the Coſt, &c. as *per* Invoice of 40 Pieces Serge ſhip'd by him to *Patt. Archer Nants*, for Account do. Co. at 10½ *per Cent.* make, -	90	12	02

14th.

£.

1	*Caſh* Dr. to *Sundries*, 103*l.* Sold *John Archer* of *Kilkenny* for ready Money,				
7	To *Rum*, in Co. II. for 1 Punch. Quantity 110 Galls. at 4*s. per* do. - -	22			
10	To *Burgundy Wine*, in do. Co. for 1 Hhd -	24			
	To *Barbadoes Sugar*, Nt. Wt. 10 C. at 28 *per*,	14			
11	*Narrow Modes*, in Co. IV. for 5 Pieces, 430 Aunes at 2*s. per* do. - -	43			
			103	00	00

		l.	s.	d.
	May 18th.			
13	*Profit and Loſs*, Dr. to *Sundries*, 190*l.* 1*s.* 2*d.* for my Proportion of the following Wares loſt in the St. *George London*, Capt. *Evans*, Maſter, in her Way from *London* to *Nants*, *viz.*			
11	To *Voyage to Nants*, *per* do. Ship, &c. in Co. II. for my ½ of 20 Tun Lead ſhip'd by *Lau. Lawſon*, - - - £. 99 9 0			
11	To *Voyage to Nants*, &c. in Co. IV. for my 1-3rd of 40 Pieces Serge ſhip'd by *Lau. Lawſon*, - - 90 12 2			
		190	01	02
	21ſt.			
8	*Lau. Lawſon* of *London*, my Acct. Dr. to *Sundries*, 68*l.* 10*s.* 8*d.* 3*f.* for 63*l. Eng.* my 1-3rd of 189*l. Eng.* the Nt. Proceed as *per* Account Sales of 20 ſmall Pieces Brocades, Quantity 50 Aunes ſhip'd by *Patt. Archer*, in the *Sailwell*, *Tho. Johnſton*, Maſter, to the Addreſs of do. *Lawſon* to ſell for Acct. Co. IV. which at 10 3-8ths, *per Cent.* make the aforeſaid Sum. - -			
9	To do. *Archer of Nants*, my Acct. for 3600 Livres *Tournois*, the Coſt, &c. as *per* Inv. do. Modes ſhip'd by him, in do. Ship to do. *Lawſon* for Acct. Co. IV. which my 1-3rd is 1200 Livres at 12*d. f. per* do. - £. 61 5 0			
13	To *Profit* and *Loſs*, gain'd by this Acct. 8 5 8¾			
		69	10	08¾
	23d.			
12 11	*John Bird*, Dr. to *Narrow Modes*, in Co. IV. 93*l.* 3*s.* 4*d.* Sold him at 6 Months 10 Pieces do. *Modes*, Quantity 860 Ounces, at 2*s.* 2*d. per* do.	93	03	04
	24th.			
	Sundries Dr. to *John Bird*, 93*l.* 3*s.* 4*d.* diſcounted to him what was due for *Modes* in Co. IV. Sold him Yeſterday at 6 Months, with Liberty to diſcount the Debt when he thought proper.			
1	*Caſh* receiv'd in full, - £. 90 7 6			
11 12	*Narrow Modes* in Co. IV. for the Diſcount at 6 *per Cent. per Ann.* 2 15 10			
		93	03	04
	28th.			
4 6	*Meſſ. Loſtus* and Co. *Paris*, our Account of *Exch.* in Co. Dr. to *Tho. Luttrell*, 204*l.* 3*s.* 4*d.* for do. *Luttrell*'s Draught 4000 Livres *Tournois* on *Peter Lamote* of *Paris*, in Favour do. Co. which I remitted them for our Acct. of *Exch.* in Co. Value with do *Luttrell*, at 12*d. f. per* Livre, -	204	03	04

					l.	s.	d.
		May 30th.					
		Sundries Dr. to *Narrow Modes*, in Co. IV. 129*l.* for the Remainder do. *Modes*, taken to Acct. Co. II. 15 Pieces, Quantity 1290 Aunes, at 2*s. per* do.					
12		*Modes* in Co. II. for my ½,	£.	64 10			
6		*Tho. Luttrell* for his ½,		64 10			
11					129	00	00
		31ſt.					
11		*Narrow Modes* in Co. IV. Dr. to *Sundries*, 177*l.* 9*s.* 2*d.* clos'd that Acct. and ſent each Partner an Acct. Sales.	£.				
1		To *Caſh*, for the Charges not till now poſted,		00 14 11			
7		To Commiſ. on 265*l.* 3*s.* 4*d.* total Sales, at 2½ *per Cent.*		06 12 07			
3		To *Lau. Lawſon*, his Acct. for his 1-3d the Nt. Proceed,		81 00 00			
4		To *Patt. Archer*, his Acct. for his 1-3rd the Nt. Proceed,		81 00 00			
13		To *Profit* and *Loſs* for my Nt, *Gain*,		08 01 08			
					177	09	02
1		*Caſh* Dr. to *Sundries*, 421*l.* 0*s.* 6*d.* Receiv'd from ſeveral this Month, as *per Caſh-book*,			421	00	6
1	1	*Sundries* Dr. to *Caſh* 12*l.* 14*s.* 11*d.* paid to ſeveral this Month as *per Caſh* Book,			12	14	11
		June 1ſt.					
11	4	*Lau. Lawſon*, of *London* for Company II. our Account, Dr. to *Meſſ. Loſtus* and Co. of *Paris* our Account of Exchange in Co. 125*l.* for a Bill of 113*l.* 2*s.* 5*d. ſ. Engliſh*, the Draught of *George Uſher*, on *William Clancy* of *London*, payable at Uſoe to my Order, which I remitted to do. *Lawſon* for Account do. Company, which I receiv'd from do. *Uſher* in Payment of my Draught on do. Company for 2400 Livres *Tournois*, 12*d.* ½ payable to the Order do. *Uſher*, at 10*d.* ½ *per Cent.*			125	00	00
		4th.					
1	2	*Caſh* Dr. to Ship *Bonadventure*, 45*l.* Receiv'd from *Joſ. Miller*, Maſter of do. Ship, my Share the Balance of his Account of Freights, Diſburſements, &c. ſince *December* laſt.			45	00	00

June 7th.

Sundries Dr. to *Paul Leech* of *Rouen*, his Account 188*l.* 15*s.* 7*d.* counterbalanc'd by his Orders what was due to him on Account Company II. againſt ſo much of what he owes me by his Acct. he ordering me to draw on *Lau. Lawſon* for what he owes me, - - - l. 188 15 07

10 Ditto *Leech* for Co. II. our Account for 600 Livres, the Balance of our Account with do. at 12*d.* *per* do. - - £. 30 00 0

8 Do. *Lawſon*, my Ac. for 143*l.* 13*s.* 10*d.*

1/3 *Eng.* to be carried by him according to my Orders, to the Credit of my Ac. for Ac. do. *Leech*, ot 10½ *per Cent.* is equal to the Bal. do. *Leech*'s Acct. with me, - 158 15 7

10th.

1 *Caſh* Dr. to *Sundries*, 600*l.* Receiv'd from *Anthony Arthur*, do. Company intending to admit *Dan. Davis* into Partnerſhip, - -

5 To *Adventure* in Co. III. with do. *Arthur*, &c. for my 1-4rth of 4000*l.* do. *Davis*'s Proportion of 10,000*l.* which is ſtill to be Comp. Stock, £. 500

13 To *Profit* and *Loſs* for my 1-4rth of of 400*l.* the Nt. *Gain* by Trade do. *Arthur* having balanc'd the Books, - - 100 600 00 00

11th.

Sundries Dr. to *Sundries* 368*l.* 9*s.* ſettled Accounts with *Barth. Brown*, there appears due to me, 164*l.* 9*s.* beſides my 2-3rds Tea in his Hands for our joint Account being unſold, I have taken the whole to my own Acount,

12 *Tea* for 3 Cheſts Green, 3 do. Bohea, each weighing Nt. 200*lb.* worth, - £. 306 0

1 *Caſh* receiv'd from do. *Brown* for the Remain. 62 9

4 To *Adventure* in Co. with do. *Brown* for my 2-3rds, - - 204 0

3 To Ditto *Brown* for what he ow'd me, 164 9 368 09 00

14th.

2 *Ship Providence* Dr. to *Caſh*, 30*l.* Paid *David Daniel*, Maſter of do. Ship, my ½ the Balance of his Account, for Freight, Diſburſements, Wages, &c. - - - 30 00 00

1

June 18th.

Sundries Dr. to *Lau. Lawſon* of *London*, his Acct. 212*l.* 15*s.* 10*d.* *f* counterbalanced by his Orders what remains due to me on his Acct.

11 Do. *Lawſon* for Co. II. our Acct. for 66*l.* 17*s.* 6*d.* *f* *Eng.* the Balance due to him put at the Rate of Exchange propos'd by him at 11 *per Cent.* - - - £. 74 4 8 *f*

8/3 Do. *Lawſon* my Acct. for 124*l.* 16*s.* 6*d.*½ *Eng.* the Remainder of his Debt, which at do. Exchange, is, - 138 11 2

212 15 10 *f*

21ſt.

Sundries Dr. to Meſſ. *Loſtus* and Co. *Paris* our Acct. Exch. 192*l.* 12*s.* 9*d.* 3-4ths. for my Bill on them at Uſoe for 3774 *Livres*, 3 *Sous*, 6 *Den.* at 12*d.* *f* *per* which I have remitted to *Patt. Archer*, Value with do. *Archer* his Account, for 754 *Livres*, 3 *Sous*, 6 *Den.* the Bal. of his Acct. at do. Exch. is, - £. 38 9 10 *f*

9/4 Do. *Archer* my Acct. for 3020 *Livres*, the Balance my Acct. with him, } 154 2 11

192 12 09¾

23d.

1 *Caſh* Dr. to *Sundries*, 109*l.* 10*s.* Sold *Rich. Brady* for ready Money,

5 To *Claret* in Co. II. for 6 Hhds at 45*l.* *per* Tun, - - £. 67 10

5 To *Hops* in do. Co. for 2 Bags, Wt. Nt. 7 C. at 6*l.* *per* C. - 42 00

109 10 00

26th.

3/4 Meſſ. *Loſtus* and Co. their Account Dr. to do. our Acct. of Exch. in Co. 100*l.* 14*s.* 5*d.* clos'd own Account, and carry'd the Balance to their Acct. proper at 12*d.*½ *per* do. the Balance of foreign Coin is 1933 *Liv.* 16 *Stiv.* 6 *Den.* at do. Exch. is, - - - -

100 14 05

Ditto.

4 *Meſſ. Loſtus* and Co. our Account Exch. in Co. Dr. to *Sundries*, 16*l.* 13*s.* 10*d.* 3 *f* gain'd by the Exch. of this Account,

		£.
3	To do. their Acct. for their ½ the *Gain*	8 6 11½
13	To *Profit* and *Loſs* for my ½ -	8 6 11½

16 13 10¾

June

June 28th.

Sundries Dr. to *Rum* in *Co.* II. 275*l.* 12*s.* 6*d.* for the Remainder of Dr. *Rum* divided between *Thomas Luttrell* and me, beſides 70 Galls. Leakage on the whole Cargoe,

6 Do. *Luttrell* for 7 Puncheons Quantity 740 Galls. at 3*s.* 9*d. per* Gallon £. 138 15

7/12 *Rum* for 730 Galls. at 3*s.* 9*d. per.* 136 17 6

275 12 6

29th.

Sundries, Dr. to *Sundries* 577*l.* 2*s.* for the cloſing ſuch accts. as are already finiſhed. *viz.*

5 Claret in Co. II. for cloſing this Acct. £. 239 10

5 Hops in Do. Co. for cloſing this Acct. 147 0

7 Rum in Do. Co. for cloſing this Acct. 190 12

6 To *Tho. Luttrell* for his ½ the Nt. pro. 499 15 3

13 To Profit & Loſs for my ½ Nt. Gain. 77 6 9

577 2

30th.

Sundries Dr. to *Sundries* 35*l.* 8*s.* 7*d.* ½ for the following Articles to be carried at once to *Tho. Luttrell*'s Acct. and Profit and Loſs proper.

6 Do. *Luttrell* for his ½ Commiſſion. £. 17 14 3¾

13 Profit and Loſs for my ½ 17 14 3¾

7 To Com. on 723*l.* 18*s.* Total Sales at II. ½ *per Cent.* 18 1 11*f.*

12 To Charges for Cellarage on Do. Wares, 15 0 00

1 To *Caſh* for petty Charges paid. 2 0 00

11 To *Lau. Lawſon* for Co. II. our Acct. Loſt by Exch. 6 08½

35 8 7½

12/1/1 Charges Dr. to *Caſh* 155*l.* paid theſe 6 Months as *per* Book of Charges. - 155*l.*

Ware Houſe Rent and other Charges, Merchandize, - 25

Houſe Rent, Houſe Expences, - - 90

Pocket Expences, and Apparel, - - 40

1 *Caſh* Dr. to *Sundries* 816*l.* 19*s.* Received from ſeveral this Month as *per* Caſh Book, - 816 19

1/1 *Sundries* Dr. to *Caſh* 187*l.* Paid to ſeveral this Month as *per* Caſh Book, - - - 187

END *of* JOURNAL. No. III.

BRITISH MUSEUM
30
61
AUG

No. III.

LEDGER

OF COMPANY

ACCOUNTS.

A.

Fol.

Archer (Patt.) his Acc. 4
Adventure in Co. with (Bar. Brown.) 4
Advent. in Co. (An. Arthur.) 5
(Arch. Patt.) for Co. II. our Acct. 9
(Archer Patt.) my Acct. 9

B.

Fol.

Bills and Notes, 2
Bonds, 2
Brown (Barth.) 3
Brady (Rich.) 6
Burgun. Wine, Co. II. 10
Benecarloe red Wine, Co. II. 11
Bird (John) 12
Ballance, 13

C.

Fol.

Caſh, 1
Claret, 1
Claret, in Co. Thomas Luttrell, 5
Commiſſion, 7
Charges, 12

D.

E.

F.

G.

Fol.

General Ac. Wares, 8

H.

Fol.

Hall (Edw.) his Acct. 4
Hops in Co. (T. Luttrell,) 5
Hall (Edw.) Cadiz for Co. II. our Acct. 9

I.

K.

L.

Fol.

Lawſon (Lau.) his Ac. 3
Leech (Paul) his Acct. 3
Loftus (Meſſ.) their Acct. 4
Loftus (Meſſ.) and Co. our Acct. of Ex. 4
Luttrell (Thomas) 6
Lawſon (Lau.) my Ac. 8
Leech (Paul) for Co. II our Acct. 10
Lawſtn (Lau.) for Co II. our Acct. 11

M.

Fol.

Mc. Namara (Daniel) his Acct. 4

N.

Fol.
Narrow Modes, Co. IV. 11
Narrow Modes, Co. II. 12

O.

P.

Fol.
Perry James, his Acct. Rum, 3
Profit and Loss, 13

Q.

R.

Fol.
Rum in Co. with Tho. Luttrell, 7
Rum, 12

S.

Fol.
Stock, 1
Sugar, 1
Ship Bonadventure, 2
Ship Providence, 2
Swift and Co. (Messr.) 2
Sugar in Co. T. Luttrell, 5

T.

Fol.
Tea in Co. with Lau. Lawson, &c. 8
Tea, 12

V.

Fol.
Voyage to Rochel per Ann and Mary in Co. with T. Luttrell, 6
Voyage to Nants per Ann and Mary in Co. with Tho. Luttrell, 7
Voyage to Cadiz, &c. in Co. Tho. Luttrell, 7
Voyage to Rouen, &c. in Co. Tho. Luttrell, 8
Voyage to London, &c. in Co. IV. 8
Voyage to London, &c. Co. II. 9
Voyage to London, &c. Co. IV. 9
Voyage to Nants, &c. in Co. IV. 10
Voyage to Nants, &c. Co. IV. 11
Voyage to Nants, Co. II. 11

W.

Fol.
Wares from Leghorn, 1
Wares from Nants in Co. II. 10

X.

Y.

Z.

			Fo.	l.	s.	d.
1765		*Stock*, Dr.				
Jan.	1	To *Sundries* for the Total of my Debts paſſive,		420	05	11½
		To *Balance*, for my Nt. *Stock*, -	13	5523	19	06ſ
				5944	05	05¾
		Caſh, Dr.				
Jan.	1	To *Stock*, as *per* Balance *Ledger*, No. II.	1	875	12	00ſ
		More receiv'd from my Father as a Gift,		2000	00	00
	31	To *Sundr.* receiv'd from ſeveral this Month,		285	3	00
Feb.	28	To *Sundr.* receiv'd from ſeveral this Month,		186	13	06
Mar.	30	To *Sundr.* receiv'd from ſeveral this Month,		955	00	00
April	30	To *Sundr.* receiv'd from ſeveral this Month,		165	00	00
May	31	To *Sundr.* receiv'd from ſeveral this Month,		421	00	06
June	30	To *Sundr.* receiv'd from ſeveral this Month,		816	19	09
				5705	08	00ſ
		Claret, Dr.				
		Tun. Hhds				
Jan.	1	To *Stock* remaining unſold, 4 2	1	135	00	00
		To *Profit* and *Loſs* gain'd by this Account,	13	9	00	00
				144	00	00
		Wares from Leghorn, Dr.				
		Cbts. Do.				
Jan.	1	To *Stock*, for the Amt. Dr. Side, F.W. 50 Oil. 50	1	205	00	00
		To *Profit* and *Loſs*, gain'd by this Acct. -	13	34	01	00
		50 50		239	01	00
		Sugar, Dr.				
		Barbs. S. D.				
Jan.	1	To *Stock*, for the Amt. Dr. Side, C. 200 14 14	1	349	00	00
		To *Profit* and *Loſs*, gain'd by this Account, -	13	29	02	00
		200 14 14		378	02	00

			Fo.	l.	s.	d.
1765		*Contra*, Cr.				
Jan.	1	By *Sundries* for the Total of my Debts,		5769	04	08½
		By *Profit* and *Loss* gain'd the 6 Months past,	13	175	00	09*f*
				5944	05	05¾
		Contra, Cr.				
Jan.	30	By *Sundries* paid several this Month, as *per Cash* Book, - -		2783	00	08
Feb.	28	By do. paid to several this Month as *per* do.		441	05	11½
Mar.	30	By do. paid to several this Month as *per* do.		136	00	00
Apr.	30	By do. paid to several this Month as *per* do.		585	11	03
May	31	By do. paid to several this Month as *per* do.		12	14	11
June	30	By do. paid to several this Month as *per* do.		187	00	00
		By *Balance* remaining on Hands, -	13	1559	15	02¾
				5705	08	00*f*
		Contra, Cr.				
			Tun	Hhd		
Jan.	7	By *Claret* in Co. II. for the Remainder put in, -	4	2	5	144 00 00
		Contra, Cr.				
			Chts. F.W.	*Chts. Oil.*		
Jan.	1	By *Stock* for the Sales of,	24	17	1	110 09 00
	5	By *Sundries* for the Remainder deliv. to *B. Brown*,	26	33		128 12 00
			50	50		239 01 00
		Contra, Cr.				
			Barbs. C.	*S. R. C.*	*D. C.*	
Jan.	1	By *Stock* for the Sales of,	29½	2	4	1 77 16 00
	12	By *Sundries* for Remainder,	170½	12	10	300 06 00
			200	14	14	378 02 00

			£.	No.	Fo.	l.	s.	d.
1765		*Bills and Notes*, Dr.						
Jan.	1	To *Stock*, for *John Clark*'s payable, 10th Inst. -	30	9	1	29	14	07
		To *Charles Curry*'s, payable 1st *February*, - -	50	10		49	10	00
April	2	To *Tea*, in Co. IV. receiv'd *John Johnston*'s three Notes,	00	00	8	00	00	00
		1 due the 1st *May* for, -	50	11		50	00	00
		2 due the 1st *June* for -	50	12		50	00	00
		3 due the 1st *July* for -	42 10	13		42	10	00
	13	To *Tea* in Co. IV. for an accepted Bill payable 1st *May*,	70	14	8	70	00	00
	27	To *Sundries*, for an accepted Bill	80	15		80	00	00
		To *Profit* and *Loss* gain'd by this Account. - -			13	0	01	04½
						371	15	11½
		Bonds, Dr.						
Jan.	1	To *Stock* for *Fran. Farrell*'s, - -			1	500	00	00
		To *Profit* and *Loss* gain'd by this Account,			13	15	00	00
						515	00	00
		Ship Bonadventure, Dr.						
Jan.	1	To *Stock*, for its present Value, -			1	300	00	00
		To *Profit* and *Loss* gain'd by this Account,			13	45	00	00
						345	00	00
		Ship Providence, Dr.						
Jan.	1	To *Stock* for ½ her present Worth, -			1	275	00	00
June	14	To *Cash* paid *Dav. Daniel*, my ½, Freight, &c.			1	30	00	00
						305	00	00
		Messr. Swift and Company, Dr.						
Jan.	1	To *Stock*, due to me, - -			1	339	10	00
April	17	To *Barth. Brown*, for my Bill on him, -			3	100	00	00
		To *Balance* due to them, - -			13	79	15	04
						519	05	04

			£.		No.	Fo.	l.	s.	d.
1765		*Contra*, Cr.							
Jan.	10	By *Advent.* in Co. with *Barth. Brown*, - -	30		9	4	30	00	00
Feb.	5	By *Sundries* paſs'd *Charles Curry*'s Note, -	50		10		50	00	00
Apr.	30	By *Sundries* paſs'd *J. Johnſton*'s to *T. Hall*, -							
		1 Due the 1ſt *May*, -	50		11		50	00	00
		2 Due the 1ſt *June*, -	50		12		49	14	09
		3 Due the 1ſt *July*, -	42	10	13		42	01	02½
May	1	By *Caſh* rec. from Meſſ. *Dillon*,	70		14	1	70	00	00
		For another Bill on him, -	80		15	1	80	00	00
							371	15	11½
		Contra, Cr.							
Mar.	26	By *Caſh* deliver'd up do. *Farrell*'s Bond,				1	515	00	00
		Contra, Cr.							
June	4	By *Caſh* receiv'd from *Joſ. Miller* my Share the *Balance* of Freights, &c. -				1	45	00	00
		By *Balance* for her preſent Value, -				13	300	00	00
							345	00	00
		Contra, Cr.							
		By *Ballance* for her preſent Value, -				13	275	00	00
		By *Profit* and *Loſs* loſt by this Account,				13	30	00	00
							305	00	00
		Contra, Cr.							
Jan.	19	By *Adventure* in Co. with *Barth. Brown*,				4	160	00	00
Mar.	2	By *Sundries* for *Lau. Lawſon*'s Draught on me,					155	02	00
	23	By Meſſ. *Loftus* and Co. our Ac. *Exch.* in Co.				4	204	03	04
							519	05	04

			Fo.	l.	s.	d.
1765		*Lau. Lawſon of London, his Ac. Dr.*				
Jan.	1	To *Stock* due to me, - -	1	224	19	02 *f*
Feb.	27	To *Sundries*, for his 1-3rd an Invoice Linen conſign'd him, -		94	09	00
Mar.	30	To *Sundries*, for his 1-3rd an Inv. of Tallow,		70	07	08
				389	15	10 *f*
		Paul Leech of Rouen, his Ac. Dr.				
Jan.	1	To *Stock*, due to me, - -	1	188	15	07
		Daniel Mc. Namara, his Ac. Dr.				
Jan.	1	To *Stock*, due to me, - -	1	14	01	04
		James Perry, his Ac. Rum, Dr.				
			Gall.			
Jan.	1	To *Stock*, for the Amt. Dr. Side,	2200	220	00	00
Feb.	3	To *Sundries*, for cloſing this Acct.		170	09	00
			2200	390	09	00
		Barth. Brown, Dr.				
Jan.	1	To *Stock*, due to me, - -	1	63	02	00
	5	To *Wares* from *Leghorn*, for his 1-3rd 128*l.* 12*s.* - - -	1	42	17	04
Feb.	9	To *Adventure* in Co. with do. for my 1-3rd,	4	94	00	00
	28	To *Adventure* in Co. with do. for my 2-3rds,	4	76	00	00
Mar.	18	To *Sundries* ſold him at 3 Months, -		65	00	00
Apr.	1	To *Adventure* in Co. with do. -	4	100	00	00
	24	To *Lau. Lawſon*, my Ac. for his 1-3rd *Tea*,	8	99	09	00
				540	08	04
		Meſſ. Loftus and Co. their Ac. Dr.				
June	26	To do. our Acct. Exch. in Co. cloſ'd our Account and carry'd the Bal. to this,	4	100	14	05

				Fo.	l.	s.	d.
1765		*Contra*,	*Cr.*				
April	16	By *Tea* in Co. IV. for his 1-3rd the neat Proceed, as *per* Acct. Sales, -		8	96	00	00
May	31	By *Nar. Modes* in do. Co. for his 1-3rd the neat Proceed, - -		11	81	00	00
June	18	By *Sundries* counterballanc'd by his Order,			212	15	10*f*
					389	15	10*f*
		Contra,	*Cr.*				
June	7	By *Sundries* counterballanc'd by his Order,			188	15	07
		Contra,	*Cr.*				
Feb.	21	By *Sundr.* for my Bill on him fav. *A. Barry*,			14	01	04
		Contra,	*Cr.*				
			Gall.				
Jan.	1	By *Stock* for the Sales of, -	218	1	43	12	00
Feb.	3	By *Sundries* for the Remainder taken,	1982		346	17	00
			2200		390	09	00
		Contra,	*Cr.*				
Jan.	2	By *Adventure* in Co. with do. for my 2-3rds of 114*l.* - -		4	76	00	00
	10	By *Adventure* in Co. with do. for what he ow'd, - - -		4	29	19	04
Mar.	12	By *Caſh* for what rem. due of Nt. Proceed,		1	170	00	00
April	17	By *Meſſ. Swift* and Co. for my Bill on them,		2	100	00	00
June	11	By *Sundries* for what he ow'd me, -			164	09	00
					540	08	04
		Contra,	*Cr.*				
Jan.	1	By *Stock* due to them, - -		1	28	15	05
June	26	By do. our Ac. *Exch.* in Co. for their ½ Nt. Gain,		4	8	06	11½
		By *Balance* due to me, - - -		13	63	12	00½
					100	14	05

			Fo.	l.	s.	d.
1765		*Patt. Archer of Nants, his Acc. Dr.*				
Feb.	27	To *Sundries* for his 1-3rd, an Inv. of Linen,		94	09	00
Mar.	30	To *Sundries* for his 1-3rd, an Inv. of Tallow,		70	07	08
June	21	To *Meſſ. Loftus and Co.* our Acc. Exc. in Co.	4	38	09	10¾
				203	06	06¾
		Edw. Hall of Cadiz, his Acc. Dr.				
April	30	To *Sundries*, for the Ballance of this Acc.		133	06	11¾
		Adv. in Co. with Bar. Brown, Dr.				
Jan.	2	To do. *Brown* for my 2-3rds of a Cargoe of Oranges, &c. -	3 1	76	00	00
	5	To *Wares from Leghorn*, for my 2-3rds of do. - -	14	85	14	08
	10	To *Sundries* for my 2-3rds, the Coſt, &c. 63 Tubs of Butter, -		70	00	00
	19	To *Meſſ. Swift and Co.* for my 2-3rds, Lin.	2	160	00	00
Mar.	5	To do. *Adven.* for my 2-3rds an Inv. Spice,	4	180	00	00
April	24	To *L. Lawſon*, my Acc. for my 2-3rds, Tea,	8	198	18	00
		To *Profit and Loſs*, gained by this Account,	13	67	07	04
				838	00	00

Meſſ. Loftus and Co. our Account of Exch. in Co. Dr.

			Livres.	Ex. d.			
Jan.	4	To *Caſh* remitted them *William Clancy*'s draft, -	2500	12	1	125	00 00
Feb.	25	To *Sund.* for *Will. Ford*'s Draft,	2000	12 *f*		102	01 08
Mar.	2	To *Meſſ. Swift and Co.* for their do.	3000	11	2	151	15 00
	23	To *Meſſ. Swift and Co.* remitted them do. -	4000	12 *f*	2	204	03 04
May	28	To *Tho. Luttrell* remitted them do.	4000	12 *f*	6	204	03 04
June	26	To *Sund.* gain'd by Exch. this Acc.				16	13 10¾
			15500	00		803	07 02¾

1765		Contra, Cr.	Fo.	l.	s	d.
Jan.	1	By *Stock* due to him, -	1	2(	(	06¾
April	16	By *Tea*, in Co. IV. for his 1-3, Nt. Proceed, - -	8	9(		00
May	31	By *Narrow Modes*, in Co. IV. for his 1-3,	11	81	(	00
				20(	(	06¾

		Contra, Cr.				
Jan.	1	By *Stock* due to him, -	1	133	06	11¾

		Contra, Cr.				
Feb.	1	By *Cash* for my 2-3rds, 126*l.* the Nt. Proceed, our Account, Fruit, -	1	84	00	00
	9	By *Do. Brown*, for my 2-3rds, 141*l.* the Nt. Proceed, *F.* Wine, -	3	94	00	00
	28	By *Do. Brown*, for my 2-3rds, 114*l.* the Nt. Proceed, Butter, -	3	76	00	00
Mar.	5	By *Do. Adventure*, for my 2-rds, 270*l.* the Nt. Proceed, Linen, -	4	180	00	00
April	10	By *Sundries*, for my 2-rds, the Nt. Pro. Spice,		200	00	00
June	11	By *Sundries*, for my 2-3rds, of the Tea taken to my Ac. -		204	00	00
				838	00	00

		Contra, Cr.	Liv.	Tou.	Ex				
Jan.	29	By *Cash* for *John Mereaux* Bill,	3840	12½		1	200		00
Mar.	4	By *Cash* for my Bill on them,	3552	12½		1	18(	00	00
June	1	By *Lau. Lawson*, for Co. II. our Account, for my Bill,	2400	12½		11	12(	00	00
	21	By *Sundries* for my Bill on them favour, *Pat. Archer*,	3774	12½			192	12	09½
	26	By *Do.* their Ac. for the Bal. of,	1934	12½		4	100	14	05
			15500	00			803	07	02

				Fo.	l.	s.	d.
1765		*Claret in Co. with Tho. Luttrell, Dr.*					
			Tun.				
Jan.	7	To *Claret* brought into Co. my ½.	9	1	144	00	00
June	30	To *Sundries* for closing this Account,	0		239	10	00
			9		383	10	00
		Adven. in Co. with Anth. Arthur, Dr.					
Jan.	11	To *Cash* for my 1-4th, 10,000*l.* our fix'd Stock, - -		1	2500	00	00
		Sugar in Co. with Tho. Luttrell, Dr.					
			B. C.	*S.R.* C.	*do.D.* C.			
Jan.	12	To *Sugar* for my ½ of,	170½	12	50	1	255	03	09
		To *Ballance* for the Sales of	50	12	16	13	215	12	00
			220½	24	66		470	15	00
		Hops in Co. with Tho. Luttrell, Dr.					
			C.				
Jan.	14	To do. *Luttrell* for my ½ of 12 Bags,	42			6	105	00	00
June	30	To *Sundries* for closing this Account,	00				147	00	00
			42				252	00	00

					Fo.	l.	s.	d.
1765		*Contra,*	*Cr.*					
				Tun.				
Jan.	17	By *Caſh* ſold *Brian Connor,*	1 0		1	40	00	00
Feb.	18	By *Sundries* ſold *Matthew Morgan,*	2 0			80	00	00
	27	By *Sundries* ſold *Andrew Anderſon,*	2 0			82	00	00
Mar.	18	By *Barth. Brown* ſold him,	0 2		3	22	00	00
April	27	By *Sundries* ſold *Michael Donaboe,*	2 0			92	00	00
June	23	By *Caſh* ſold *Richard Brady,*	1 2		1	67	10	00
				9		383	10	00

					Fo.	l.	s.	d.
		Contra,	*Cr.*					
June	10	By *Caſh* withdrawn my 1-4th, 2000*l.* put in, - -			1	500	00	00
		By *Ballance* remaining in *Anthony Arthur*'s hands, - -			13	200	00	00
						2500	00	00

						Fo.	l.	s.	d.
		Contra,	*Cr.*						
			B. C.	*S.R. C.*	*D. C.*				
Jan.	26	By *Rich. Brady* ſold at 3 Months,	9¼	4	8	6	77	13	00
Feb.	18	By *Sundries* ſold *Matth. Morgan,*	10*f*	0	8		62	07	00
	27	By *Sundries* ſold *Andrew Anderſon,* -	20	8	0		61	12	00
May	14	By *Caſh* ſold *John Archer,*	10	0	0	1	14	00	00
		By for Ballance my ½ of,	170½	12	50	13	255	03	00
			220½	24	66		470	15	00

					Fo.	l.	s.	d.
		Contra,	*Cr.*					
			C.					
Feb.	6	By *Thomas Luttrell,* ſold *Daniel Donovan,* -	7		6	42	00	00
	18	By *Sundries* ſold *Matth. Morgan,*	10½			63	00	00
	27	By *Sundries* ſold *Andrew Anderſon,*	14			84	00	00
Mar.	18	By *Bar. Brown,* ſold him at 3 Months	3½		3	21	00	00
June	23	By *Caſh* ſold *Richard Brady,*	7		1	42	00	00
			42			252	00	00

			Fo.	l.	s.	d.
1765		*Thomas Luttrell,* Dr.				
Jan.	23	To *Sundries* for his ½, an Inv. Tallow conſign'd to *James White,* -		75	17	00
Feb.	3	To *James Perry,* his Acc. Rum for his ½,	3	173	08	06
	5	To *Sundries* for his ½, an Invoice of Wares,		92	10	00
	6	To *Hops in Co.* with him for *Donovan*'s Bill,	5	42	00	00
	18	To *Sundries* for *Matt. Morgan*'s Bill on him,		102	13	06
	21	To *Sundries* for his ½, 200 Barrels of Beef,		95	16	09
Mar.	2	To *Meſſ. Swift and Co.* for his ½ the Præ.	2	1	18	06
	15	To *Edw. Hall,* for Co. II. our Account, for his ½ the Wines, -	9	100	00	00
April	4	To *Patt. Archer,* for Co. II. our Account, for his ½, - -	9	100	00	00
	7	To *Paul Leech,* for Co. II. our Account, for his ½, - -	10	125	00	00
	22	To *Edw. Hall,* for Co. II. our Account, for his ½, - -	9	94	00	00
May	10	To *Lau. Lawſon,* for Co. II. our Account, for his ½, - -	11	99	09	00
	30	To *Modes in Co.* IV. for his ½, 15 Pieces taken, to Co. II. -	11	64	10	00
June	8	To *Rum in Co.* II. for 7 puncheons,	7	138	15	00
	30	To *Sundries* for his ½, charges on Wares, - -		17	14	03¾
		To *Ballance* due to him, -	13	177	07	00½
				1500	19	07*f*
		Voy. to Rochel per the Ann and Mary, &c. in Co. with Tho. Luttrell, Dr.				
Jan.	23	To *Sundries* for my ½, 5 Tun of Tallow, conſign'd to *James White,* -		75	17	00
		To *Profit and Loſs,* gain'd by this Account	13	9	03	00
				85	00	00
		Richard Brady, Dr.				
Jan.	26	To *Sugar in Co.* with *Thomas Luttrell,*	5	77	13	00

1765		Contra, Cr.	Fo.	l.	s.	
Jan.	14	By *Hops in Co.* with him for my ½,	5	105	00	00
Feb.	5	By *Sundries* for 100 Tubs Butter, put in by him, -		130	00	00
	21	By *Sundries* for my Bill on him, -		87	10	00
Mar.	20	By *Patt. Archer* for Co. II. our Account, for his ½, - -	9	100	00	00
April	7	By *Paul Leech* for Co. II. our Account, for his ½, - -	10	110	00	00
	22	By *Edward Hall* for Co. II. our Account, for his ½, - -	9	115	00	00
	29	By *Sundries* for my Bill on him, -		149	11	00
May	28	By *Meſſrs. Loſtus* and Co. our Account Excx.	4	204	03	04
June	30	By *Sundries* for his ½ the Nt. Proceed,		499	15	03
				1500	19	07 *f*

		Contra, Cr.				
Mar.	7	By *Caſh* for my ½, the Nt. Proceed Do. Tallow, - -	1	85	00	00

		Contra, Cr.				
May	3	By *Caſh* receiv'd from Do. what he owed,	1	77	13	00

			Fo.	l.	s.	d.
1765		*Commiſſion*, Dr.				
		To *Profit* and *Loſs* gain'd by this Account,	13	72	14	01¼
		Rum in Comp. with Tho. Luttrell, Dr.				
Feb.	3	To *James Perry*, his Acct. Rum for my ½, - -	Gall. 1982	3 173	08	06
June	30	To *Sundries*, for cloſing this Acct.		190	12	00
			1982	364	00	06
		Voyage to Nants per the Ann and Mary, &c. in Co. Tho. Luttrell, Dr.				
Feb.	5	To *Sundries* for my ½ 100 Tubs Butter, and 200*lb.* tann'd Hides, -		92	10	00
		To *Profit* and *Loſs* gain'd by this Account,	13	7	10	00
				100	00	00
		Voy. to Cadiz, per the Hopewell Galley, &c. in Comp. Tho. Luttrell, Dr.				
Feb.	11	To *Sundries* for my ½, 210*lb.* Wt. Hides conſign'd to *Ed. Hall*, -		102	10	00
Mar.	2	To Meſſ. *Swift* and Co. for my ½, Præ.	2	1	18	06
		To *Profit* and *Loſs* gain'd by this Account,	13	10	11	06
				115	11	00

1765		Contra, Cr.	Fo.	l.	s.	d.
Jan.	23	By *Sundries* for my Proviſion on 148*l.* at 2½ *per Cent.* - -		3	14	00
Feb.	3	By *Ja. Perry* his Acct. *Rum* for my Proviſion,	3	13	12	02
	11	By Voyage to *Cadiz*, &c. in Co. II. for my Proviſion, - -	7	5	00	00
	21	By *Sundries* for my Proviſion on 187*l.* at 2½ *per Cent.* - -		4	13	06
	27	By *Sundries* for my Proviſion on 276*l.* -		6	18	02½
Mar.	30	By *Sundries* for my Proviſion on 206*l.* -		5	03	00
Apr.	16	By *Tea* Co. IV. for my Proviſion on 357*l.* 10*s.*	8	8	18	09
May	31	By *Narrow Modes* in Co. IV. for my Proviſion on 265*l.* 3*s.* 4*d.* at 2½ *per Cent.*	11	6	12	07
June	30	By *Sundries* for my Proviſion on 273*l.* 1*s.* 8*d.* at 2½ *per Cent.* -		18	01	11*f*
				72	14	01¾

		Contra, Cr.		Galls.			
Feb.	27	By *Sundries* ſold *Andrew Anderſon*,		222	44	08	00
Mar.	18	By *Barth. Brown*, ſold him, -	3	110	22	00	00
May	14	By *Caſh* ſold *John Archer*, -		110	22	00	00
June	28	By *Sundries* for the Remainder divid.		1470	275	12	06
		Leakage on the Whole,	1	70			
				1982	364	00	06

		Contra, Cr.				
Mar.	20	By *Pat. Archer*, for Co. II. our Acct. my ½, Nt. Proceed,	9	100	00	00

		Contra, Cr.				
April	22	By *Edward Hall*, Co. II. our Acct. for my ½, Nt. Proceed,	9	115	00	00

Tea in Comp. with Lau. Lawſon, and Patt. Archer, Dr.

			Green. lb.	Bohe. lb.	Fo.	l.	s.	d.
1765 Feb.	14	To do. *Lawſon*, my Acct. for my 1-3rd,	400	600	8	92	08	00
April	15	To *Caſh*, paid Duty, &c.			1	60	00	00
	16	To *Sundries*, for cloſing this Ac.				205	02	00
			400	600		357	10	00

Lau. Lawſon of London, my Acc. Dr.

			Eng. M.	Ex.				
April	19	To *Sundries*, for my 1-3rd the Nt. Proceed,	198 00 0	10 5-8		219	00	09
May	21	To *Sundries*, for my 1-3rd the Nt. Proceed,	63 00 0	10 3-8		69	10	08¾
June	7	To *Paul Leech*, his Ac. order'd ~~him~~,	143 13 10	10½	3	158	15	07
	18	To do. his Acct. counterballanced by his,	124 16 6½	11	3	138	11	09
			529 10 4½			585	18	02¾

Voyage to Rouen, per the Rover, &c. in Co. Tho. Luttrell, Dr.

Feb.	21	To *Sundries* for my ½, the Coſt, &c. 200 Barrels Beef,			95	16 09
		To *Profit and Loſs* gain'd by this Account,	13		14	03 03
					110	00 00

Voyage to London per the Mermaid, &c. in Company IV. Dr.

Feb.	27	To *Sundries*, for my 1-3rd the Coſt, &c. of an Invoice of Linen,			94	09 00
		To *Profit* and *Loſs* gain'd by this Account,	13		12	17 01½
					107	06 01½

General Account Wares, Dr.

Mar.	10	To *Sundries*, bought of *William Ford*, -			84	00 00

1765		Contra, Cr.	Green	Bob.	Fo.	l.	s.	d.
Feb.	25	By *Meſſ. Loftus* and Co. our Acct. *Exch.* in Company,	200		4	70	00	00
Mar.	10	By General Acct. Wares, -		200	8	70	00	00
April	2	By Bills and Notes ſold *John Johnſton*, -	200	200	2	142	10	00
	13	By *Sundries* ſold *Chriſtoph. King*		200		75	00	00
			400	600		357	10	00

		Contra, Cr.	Eng. M.	Ex.				
Feb.	14	By *Tea* in Co. with do. for my 2-3rds am.	84 00 00	10	8	92	08	00
April	24	By *Sundries* for my Bill on him, -	270 00 00	10½		298	07	00
May	10	By *Voyage to Nants per* the *St. Geo.* in Co. IV.	82 00 00	10½	9	90	12	02
		By *Balance* due to me,	93 10 04½	11	13	103	16	02¾
		By *Profit* and *Loſs*; loſt by *Ex.*			13	000	14	10¼
			529 10 04½			585	18	02½

		Contra, Cr.					
April	7	By *Paul Leech* of *Rouen*, for Co. II. our Acct.	10	110	00	00

		Contra, Cr.				
April	19	By *Lau. Lawſon*, my Acct. for my 1-3rd, the Nt. Proceed,	8	107	06	01½

		Contra, Cr.				
Mar.	30	By *Sundries* for 6 Hhds Tallow, -		84	00	00

					Fo.	l.	s.	d.
1765		*Edw. Hall of Cadiz, for Co. II. our Ac.* Dr.						
			Dollars. 8-8ths.	Ex.				
April	22	To *Sundries*, for the Nt. Proceed,	1150	4s		230	00	00
	30	To *Sunndries*, for the Bal. of,	790	4s.		158	00	00
			1940			388	00	00
		Voyage to London, per the St. Jago, &c. in Co. II. Dr.						
Mar.	15	To *Edw. Hall*, for Co. II. our Account for,			9	100	00	00
		Patt. Archer of Nants, for Co. II. our Account, Dr.						
			Liv.	Ex.				
Mar.	20	To *Sundries* for the Nt. Proceed, Butter, &c.	4000	12d.		200	00	00
		Voyage to London, per the Ann and Mary, &c. in Co. IV. Dr.						
Mar.	28	To *Patt. Archer*, my Ac. for my 1-3rd,			9	98	00	00
		To *Profit* and *Loss* gain'd by this Account,			13	13	14	07½
						111	14	07½
		Patt. Archer of Nants, my Ac. Dr						
			Liv.	Ex.				
May	6	To *Voyage* to do. Place, *per* the *Bonadventure*, &c.	1500	12½	10	78	02	06
June	21	To *Messr. Loftus* and Co. our Acct. *Exch.* in Co.	3020	12*s*	4	154	02	11
			4520			232	05	05

					Fo	l.	s.	d.
1765		*Contra,*		*Cr.*				
			Dollers.	*Ex.*				
Mar.	15	By *Sundr.* for the Coſt, &c. an Inv.	1000	4*s*		200	00	00
April	22	By *Sundr.* for the Coſt, 40 Pipes,	940	4*s.*		188	00	00
			400			388	00	00
		Contra,		*Cr.*				
		By *Bal.* remain. in *Lau. Lawſon*'s Hands,			13	100	00	00
		Contra,		*Cr.*				
			Liv.	*Ex.*				
April	4	By *Sundries* for the Coſt, &c. an Inv. Wares, rec. *per* the *Cather.*	4000	12*d.*	13	200	00	00
		Contra,		*Cr.*				
April	19	By *Lau. Lawſon* my Acct. for my 1-3rd,			8	111	14	07½
		Contra,		*Cr.*				
			Liv.	*Ex.*				
Mar.	28	By *Voy. to Lond. per* the *Ann* and *Mary,*	1920	12*f*	10	98	00	00
May	6	By *Nar. Modes* in Co. IV. for my 1-3rd, -	1400	12½	11	72	18	04
	21	By *Lau. Lawſon* my Acct. for my 1-3d, -	1200	12*f*	8	61	05	00
		By *Profit* and *Loſs* loſt by *Exch.*			13	000	02	01
			4520	00		232	05	05

				Fo.	l.	s.	d.
1765		*Voyage to Nants, per the Bonadvent. in Co. IV,* Dr.					
Mar.	30	To *Sundries*, for my 1-3rd the Coſt, &c. 14 Hhds Tallow ſhip'd, -			70	07	08
	7	To *Profit and Loſs* gain'd by this Account,		13	7	14	10
					78	02	06
		Paul Leech of Rouen, for Co. II. our Account, Dr.					
			Liv. / Ex.				
April	7	To *Sundries* for the Nt. Proceed, 200 Barrels Beef, -	4400 / 12		220	00	00
June		To do. his Acct. for the Balance this, - -	600 / 12	3	30	00	00
			5000		250	00	00
		Wares from Nants in Co. II. Dr.					
			Bs. Pap. An. W. / Tun				
April	4	To *Patt. Archer*, for Co. II. our Acct. for my ½,	30 / 10	9	180	00	00
		To *Caſh*, paid Duty, Freight, &c.	00 / 00	1	200	00	00
			30 / 10		300	00	00
		Burgundy Wine in Co. II. Dr.					
			Hhds.				
April	7	To *Paul Leech* for Co. II. our Acct. for my ½, - -	20	10	125	00	00
	10	To *Caſh* paid paid Duty, Freight, &c.	00	1	85	00	00
		To *Balance* for the Sales of, -	03	13	72	00	00
			23		282	00	00

					Fo.	l.	s.	d.
1765		*Contra,*		*Cr.*				
	6	By *Patt. Archer* my Acct. for my 1-3rd the Nt. Proceed, - -			9	78	02	06
		Contra,		*Cr.*				
			Liv.	*Ex.*				
April	7	By *Sundries* for the Coſt, &c. 20 Hhds *Burgundy* Wine,	5000	12		250	00	00
		Contra,		*Cr.*				
			Bs.	*Pap. Tun. An.W.*				
		By *Balance* for my ½ of, -	30	10	13	100	00	00
		Paid Duty, &c.				200	00	00
			30	10		300	00	00
		Contra,		*Cr.*				
				Hhds.				
April	27	By *Sundries* ſold *Mich. Donahoe*		02		48	00	00
May	14	By *Caſh* ſold *John Archer,*		01	1	24	00	00
		By *Balance* for my ½ of,		20	13	125	00	00
		Paid Duty, &c.		00	1	85	00	00
				23		282	00	00

				Fo.	l.	s.	d.
1765		*Benecarloe Red Wine in Co. II. Dr.*					
			Pipes.				
April	22	To *Edw. Hall*, for Co. II. *our Acct.* for my ½, - -	40	9	94	00	00
		To *Caſh*, paid, Duty, Freight, &c.	00	1	300	00	00
			40		394	00	00
		Narrow Modes in Co. IV. Dr.					
			Aunes.				
May	6	To *Patt. Archer*, my Acct. for my 1-3rd, -	2580	9	72	18	04
	7	To *Caſh* paid, Duty, Freight, &c.		1	12	00	00
	24	To *John Bird*, for 6 Months Diſcount, -		12	02	15	10
	31	To *Sundries* for cloſing this Acct.			177	09	02
			2580		265	03	04
		Lau. Lawſon, for Co. II. our Acct. Dr.					
			Eng. M. Ex.				
June	1	To *Meſſ. Loftus our Acct. Exch.* in Co. -	113 2 5*f*	4	125	00	00
	18	To do. *Hall, his Acct.* for the Balance of, -	66 17 6*f*	4	74	04	08*f*
			180 00 0		199	04	08*f*
		Voyage to Nants per the St. George, in Co. II. Dr.					
May	10	To *Lau. Lawſon*, for Co. II. our Acct.		11	99	09	00
		Voyage to Nants per the St. George, &c. in Co. IV. Dr.					
May	10	To *Lau. Lawſon*, my Acct. for 1-3rd the,		8	90	12	02

				Fo.	l.	s.	d.
1765		*Contra*, Cr.					
			Pipes.				
		By *Balance* for my ½ of, -	40	13	94	00	00
		Paid Duty, &c.	00		300	00	00
			40		394	00	00
		Contra, Cr.					
			Aunes.				
May	14	By *Cash* sold *Archer*, 5 Pieces Quantity, -	430	1	43	00	00
	23	By *John Bird* sold him 10 Pieces,	860	12	93	03	04
	30	By *Sundries* for the Remainder,	1290		129	00	00
			2580		265	03	04
		Contra, Cr.					
			Eng.	*Ex.*			
May	10	By *Sundr.* for the Cost, 20 Tun Lead,	180	10 ½	198	18	00
June	30	By *Sundries* lost by *Exchange*, -			000	06	08 *f*
			180		199	04	08 *f*
		Contra, Cr.					
May	18	By *Profit* and *Loss* for my ½ do. Lead, -		13	99	09	00
		Contra, Cr.					
May	18	By *Profit* and *Loss* for my ½ do. Serge,		13	90	12	02

				Fo.	l.	s.	d.
1765		*John Bird,*	*Dr.*				
May	23	To *narrow Modes* in Co. IV. sold him, -		11	93	00	04
		Narrow Modes in Co. II.	*Dr.*				
May	30	To do. *Modes* in Co. IV. for my ½ of 15 Pieces, -	*Aunes.* 1290	11	64	10	00
		Tea,	*Dr.*				
June	11	To *Sundries* taken to my own Account, -	*Green.* *lb.* 600 / *Bohea.* *lb.* 600		306	00	00
		Rum,	*Dr.*				
June	28	To do. in Co. II. taken to my my own Acct. -	*Galls.* 730	7	136	17	06
		Charges,	*Dr.*				
June	30	To *Cash* paid these 6 Months as *per* Book of Charges, - -		1	155	00	00

			Fo.	l.	s.	d.
1765		*Contra,* Cr.				
May	24	By *Sundries* diſcounted to do. in Co. IV.		93	03	04
		Contra, Cr.				
				Aunes.		
		By *Balance* remaining unſold, -	13	1290	64	10	00
		Contra, Cr.				
				Green lb.	*Bob.* lb.			
		By *Balance* remaining unſold,	13	600	600	306	00	00
		Contra, Cr.				
		By *Balance* remaining unſold, 730 Gallons,	13	136	17	06
		Contra, Cr.				
June	30	By *Sundr.* for Cellarage on Wares,		15	00	00
		By *Profit* and *Loſs* loſt by this Acct.	13	140	00	00
				155	00	00

1765		Profit and Loss, Dr.	Fo.	l.	s.	d.
May	18	To *Sundries* for my Proportion of Wares,		190	01	02
June	30	To *Sundries* for my ½ Charges, Commiſ. &c.		17	14	03¼
		To *Ship Providence* loſt by that Account,	2	30	00	00
		To *Lau. Lawſon*, my Account, loſt by Exch.	8	000	14	11*f*
		To *Patt. Archer*, my Acct. loſt by Exch.	9	000	02	01
		To *Charges* loſt by that Account, -	12	140	00	00
		To *Stock* gain'd theſe 6 Months paſt, -	1	175	00	09*f*
				553	13	03*f*

	Balance, Dr.				
	To *Caſh* remaining in Cheſt, -	1	1559	15	02¾
	To *Ship Bonadventure* for it's preſent Value,	2	300	00	00
	To *Ship Providence*, for it's preſent Value,	2	275	00	00
	To *Meſſ. Loſtus*, their Account due to me,	4	63	12	00½
	To *Adventure*, in Co. with *Anthony Arthur*,	5	2000	00	00
	To *Sugar* in Co. II. for my ½ 170 *C.* ½ *Barbadoes*, 12 ſing. Refine, 50 double Refine,	5	255	03	00
	To *Lau. Lawſon*, my Account due to me,	8	103	16	01½
	To *Voyage* to *London*, &c. in Co. II. remaining in *Lau. Lawſon*'s Hands, -	9	100	00	00
	To *Wares from Nants*, Co. II. for my ½, 300 Bales Paper, 10 Tun *Anjou* white Wine,	10	100	00	00
	----------Paid Duty, &c.		200	00	00
	To *Burg.* Wine in Co. II. for my ½ 20 Hhds.	10	125	00	00
	----------Paid Duty, &c.		85	00	00
	To *Benecarloe* red Wine for my ¼, 40 Pipes,	11	94	00	00
	Paid Duty, &c. - -		300	00	00
	To *Narrow Modes* in Co. II. remaining unſold, 1290 Aunes, -	12	64	10	00
	To *Tea* remaining unſold, 600*lb.* Green 600*lb.* Bohea, -	12	306	00	00
	To *Rum* remaining unſold, 730 Gallons,	12	136	17	06
			6068	13	10¾

1765		Contra, Cr.	Fo.	l.	s.	d.
April	14	By *Tea* in Co. IV. gain'd by that Acct.	8	3	12	00
May	21	By *Lau. Lawſon*, my Ac. gain'd by an Invoice,	8	8	05	08½
	31	By *Nar. Modes* in Co. IV. gain'd by that Acct.	11	8	01	08
June	10	By *Caſh*, for my 1-4th 400*l.* Nt. Gain, by Trade,	1	100	00	00
	26	By *Meſſ. Loſtus* and Co. our Acct. *Exch.* in Co.	4	8	06	11 *f*
	31	By *Sundries* for my ½ the Nt. gain'd by Trade,		77	06	09
		By *Claret* gain'd by that Acct. -	1	9	00	00
		By *Wares* from *Leghorn* gain'd by that Acct.	1	34	01	00
		By *Sugar* gain'd by that Acct. -	1	29	02	00
		By *Bills* and *Notes* gain'd by that Acct.	2		01	04½
		By *Bonds* gain'd by that Acct. -	2	15	00	00
		By Ship *Bonadventure* gain'd by that Acct.	2	45	00	00
		By *Adventure* in Co. with *Barth. Brown*,	4	67	07	04
		By *Voyage to Rochel*, &c. gain'd by that Acct.	6	9	03	00
		By *Commiſſion* gain'd by that Acct. -	7	72	14	01¼
		By *Voy. to Nants*, &c. in Co. II. gain'd by that Acct. - -	7	7	10	00
		By *Voy. to Cadiz*, &c. in Co. II. gain'd by that Acct. - -	7	10	11	06
		By *Voy. to Rouen*, &c. in Co. II. gain'd by that Acct. - -	8	14	03	03
		By *Voy. to Lond.* &c. in Co. IV. gain'd by that Ac.	8	12	17	01½
		By *Voy. to Lond.* &c. in Co. IV. gain'd by that Ac.	9	13	14	07½
		By *Voy. to Nants*, &c. in Co. IV. gain'd by that Acct. - -	11	7	14	10
				553	13	03 *f*

	Contra, Cr.				
	By *Meſſ. Swift* and Co. due to them, -	2	79	15	04
	By *Sugar* in Co. II. for the Sales of 50 *C. Bar.* 12 *C. S. R.* 16 *C.* do. double,	5	215	12	00
	By *Thomas Luttrell*, due to him, -	6	177	07	00½
	By *Burgundy* Wine in Co. II for the Sales of 3 Hhds. - -	10	72	00	00
	By *Stock* for my Nt. *Stock*, -	1	5523	19	06 *f*
			6068	13	10¼

F I N I S.

BRITISH MUSEUM
30
61
AUG

NEW BOOKS,

Printed for, and Sold by JOHN MITCHELL in *Skinner-Row*, oppoſite to the *Tholſel.*

THE Works of *Nicholas Rowe*, Eſq; ornamented with the Head of the Author. In two Vols. Price bound, 5*s.* 5*d.* *The Lovers of the Drama, acknowledge, that the Works of this Author come neareſt to* SHAKESPEAR, *of any Author that ever wrote in that Way.*

THE UNIVERSAL ACCOUNTANT, and compleat Merchant, by *William Gordon*, of the Academy of *Glaſgow*, Price 6*s.* 6*d.*

MERCANTILE ARITHMETICK, or, compendious Methods for performing the principal Arithmetical Calculations, practiſed by Merchants and Exchangers. By *Daniel Dowling*, late Teacher of the Mathematicks, and Author of the comeplete Syſtem of Book-keeping, Price 4*s.* 4*d.* N. B. *Thoſe who chuſe, may have the Arithmetick and Book-keeping bound to match, as both are calculated to form a* COMPLEAT MERCHANT.

THE BIRD FANCIER's COMPANION; or, a true and eaſy Way of HATCHING, and BRINGING forth, CANARY and other SINGING BIRDS. With a new Method of chuſing and keeping them both for Breeding and Song. Adorned with Cuts, Price 8*d.*

THE DUBLIN SOCIETY's WEEKLY OBSERVATIONS. Containing ſeveral Letters on Flax Huſbandry. — Directions for raiſing Banks againſt Tides and Floods.—A Method of raiſing Hops, in red Bogs.—Directions for making Roads.—Inſtructions for making Cyder.—General Obſervations on the proper Methods of lowering the Price of Linens without injuring the Manufacturer.—Several Letters on Flax-dreſſing.—Abſtracts of the Directions on Flax, Huſbandry, and Flax-dreſſing. Alſo, ſeveral Letters on Brewing, and other Articles of equal Utility, all calculated for the Improvement of *Ireland.* Price 2*s.* 8*d.*½

A COMPLEAT COPY BOOK of round Hand, by J. CHAMPION, Price 6*d.*½.

THE SAME with ſmall Hand Copies, and Forms of writing DRAFTS, PROMISARY NOTES, and RECEIPTS. Price 10*d.*

THE SAME, with Copies of all the Hands now in Uſe. Price 1*s.* 1*d.* *All engraved by the beſt Maſters.*

N. B. At ſaid *Mitchell*'s, Merchants and others may be furniſhed with compleat Setts of Account Books in *Ruſſia* Bands, or neat and ſtrong Plain-binding, on the beſt Terms.

PROPOSALS

For printing by SUBSCRIPTION, the BOOK of RATES, INWARDS and OUTWARDS: with the NEAT DUTIES and DRAWBACKS payable on IMPORTATION and EXPORTATION of all Sorts of MERCHANDIZE. The Method of making Entries Inwards and Outwards, and of calculating the Duties thereon. The Wine and Oil Tables. Tables of Fees; with new and uſeful Tables. All calculated to the utmoſt Exactneſs, and fitted to this preſent Year. Together, with a Liſt of ſuch Goods as are prohibited to be imported or exported, and thoſe exempted from Duty, upon Importation or Exportation. Alſo, Directions to Maſters of Ships, &c. By RICHARD EATON, of the CUSTOM-HOUSE, *Dublin*. Publiſhed by Conſent of the Right Honourable, and Honourable the Chief Commiſſioners and Governors of his Majeſty's Revenue of *Ireland*. ——— And by the Approbation of the Committee of Merchants.

CONDITIONS.

I. That the Book ſhall be elegantly printed in Octavo, on a good Paper, and put to Preſs when a ſufficient Number ſhall have ſubſcribed to defray the Expence. ——— The Price to Subſcribers is four *Engliſh* Shillings: Half to be paid at Subſcribing, and the Remainder on Delivery of the Book, neatly bound and lettered.

II. That the Names of the Subſcribers ſhall be printed.

III. That the Price ſhall be raiſed to Non-Subſcribers.

IV. That thoſe who ſubſcribe for Six, ſhall have a Seventh *gratis*.

SUBSCRIPTIONS are taken in by Meſſrs. P. WILSON, in *Dame-ſtreet*, T. and J. WHITEHOUSE, in *Parliament-ſtreet*, and JOHN MITCHELL in *Skinner-Row*, Bookſellers, and the Editor.

DIRECTIONS *to the* BINDER.

The Signatures are as follow, A, B, C, D, E, F, G H, I, K. Aa, Bb, Cc, Dd, Ee, Ff, Gg, Hh, Ii, Kk, Ll, Mm, Nn. Aaa, *to the End. Take Notice, that* K, *and* Nn, *are quarter Sheets, printed together, which you are to ſeparate.*